THE

THIRD REPORT

OF THE

COMMISSIONERS

Appointed to

Enquire into the FEES, GRATUITIES, PERQUISITES, and EMOLUMENTS, which are or have been lately received in certain Public Offices in *Ireland*; and also to examine into any ABUSES which may exist in the same; and into the present Mode of RECEIVING COLLECTING, ISSUING, and ACCOUNTING for PUBLIC MONEY in *Ireland*.

(ASSESSED TAXES.)

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To the Honourable the KNIGHTS, CITIZENS, and BURGESSES, in Parliament assembled.

The Third REPORT of the Commissioners,

appointed to enquire into the Fees, Gratuities, Perquisites, and Emoluments, which are or have been lately received in certain Public Offices in *Ireland*; and also, to examine into any Abuses which may exist in the same; and into the present Mode of receiving, collecting, issuing, and accounting for Public Money in *Ireland*.

THE ASSESSED TAXES, which are the subject of this Report, are collected under the management of the Commissioners of Excise, and consist of the Duties on Hearths, Windows, Carriages, Male Servants, Horses, Dogs, Coachmakers, and Sellers of Carriages by Auction: These Taxes are more usually denominated in Ireland, "The Taxes under the Hearth-money Collection."

A DUTY on HEARTHS was first imposed in Ireland, in the Reign of Cha. II. By 13th and 14th Cha. II. c. 17, a Duty of two shillings on every Hearth was granted in perpetuity, in Compensation for the profits of the Court of Wards and Liveries, and of Tenures in Capite, which were abolished by another statute 13th and 14th Cha. II. c. 19, of the same Session. By the Act imposing this Duty the Sheriffs were required to levy it according to Returns from the Constables of every Parish, of the number of Hearths therein, and to pay the produce of such Duty directly into the Exchequer. By the 17th and 18th Cha. II. c. 18, the Lord Lieutenant and Council were authorized to appoint Officers to collect the said Duty, instead of the Sheriffs. These Collectors were empowered to examine the Returns of the Constables, and also to view and number the Hearths in the day-time, attended by a Constable. By the said Act it is provided, that no person should be distrained or molested for the said Duties after the space of two years from the time the same should have become due.

As the whole of the Hereditary Revenue was farmed during the greater part of the Reigns of Cha. II. and James II. the Hearth-money, with the other hereditary Duties, was collected by persons employed by the Farmers. It appears, from Howard's Treatise on the Revenue, that this Duty was, after the Revolution, and, until the year 1704, farmed by the several Counties to the highest bidders, and that the Farmers paid their Rents to the Collectors

Comm. Journals, 2 vol. App. CLXIX. 1 Howard, p. 90.

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lectors of Exciſe for the reſpective Diſtricts. In 1705 Collectors of Hearth-money appear to have been appointed by the Commiſſioners of the Revenue, in purſuance of powers granted to them by their Commiſſions. This mode of appointment was long afterwards recogniſed and confirmed by Statute, and has been ever ſince adhered to; and theſe Collectors have always paid their Receipts to the Exciſe Collector of the Diſtrict. By the Civil Liſt Act of 1793 Hearth-money was conſtituted a part of the Conſolidated Fund during His Majeſty's life; and ever ſince a new Duty on Hearths has been annually ſubſtituted by Parliament for the old hereditary Duty.

1 Howard, p. 90. Comm. Journals, 2 vol. p. 583, 584. 3 Geo. III. c. 21. 33 Geo. III. c. 34.

A Duty was firſt impoſed on Carriages by 3 Geo. II. cap. 3:
On Male Servants by 38 Geo. III. cap. 5:
On Windows by 39 Geo. III. cap. 15:
On Horſes and Dogs, and on Coachmakers, and Sellers of Carriages by Auction, by 45 Geo. III. cap. 105:

Theſe ſeveral Duties are alſo Annual, and, by the Acts impoſing or continuing them, have been directed to be levied by the Hearth-money Collectors under the ſuperintendence of the Commiſſioners of Exciſe. For the purpoſe of collecting theſe Duties Ireland has been divided into 34 Diſtricts, and each Diſtrict into a certain number of Walks, in all 116; for each of which a Hearth-money Collector is appointed. The Collectors of each Hearth-money Diſtrict are directed to pay the Duties collected by them to a Collector of Exciſe within ſuch Diſtrict, ſpecially nominated to receive the ſame. To ſuperintend the conduct, and examine the Accounts of the Hearthmoney Collectors, twenty Superviſors are appointed, one to three Diſtricts, twelve to two, and ſeven to one Diſtrict each. All theſe Duties are due and payable on the 25th of March, for the year commencing from that day. The buſineſs, both of Survey and Collection, is performed by the Hearth-money Collector, and uſually at the ſame time; but as the Collection cannot be completed in many of the Walks in leſs than two or three months, and generally laſts a much longer time, the Collectors are required, in the Cities of Dublin, Cork, Waterford, and Limerick, and the Town of Belfaſt, to pay their Receipts to the Collectors of Exciſe once every Fortnight, and in the other Diſtricts once every Month. The particular days for theſe payments, are fixed by the Collectors of Exciſe and the Superviſors, and are called "Office Days." The whole Collection for the year ſhould, according to the late Regulations of the Board of Exciſe, be completed by the 29th of September. To promote diſpatch and regularity in their Proceedings and Accounts, the Hearth-money Collectors are annually furniſhed with a variety of Forms, conſiſting of Notices, Survey Books, Caſh Abſtracts, General Abſtracts, Ledgers, and a ſufficient number of Acquittances, with Duplicates. They are alſo furniſhed with a Liſt of Arrears from the former year. They receive theſe Forms and Liſts on the firſt Office Day, held as ſoon as convenient after the 25th of March, and muſt then proceed on the Survey and Collection of their reſpective Walks. The Collector calls on the Occupier of every Dwelling-houſe for a return of the Hearths and Windows therein, and if he has reaſon to doubt the accuracy of ſuch Return he is required to make an actual Survey. He at the ſame time demands a return of the number of Carriages, Male Servants, Horſes, and Dogs, belonging to every Perſon in ſuch Houſe. Having obtained theſe ſeveral Returns he enters the ſame

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in his Survey Book, under their ſeveral heads, and alſo the parties names, their place of reſidence, and the date of the Survey. The Collector ſhould at the ſame time require Payment of the Amount of the ſeveral Duties, and of the Arrears, where due. If Payment is refuſed he muſt levy the Duties by diſtreſs. He fills up an Acquittance for the Duties and Arrears received, in which the Amount of each Duty, and alſo of each Arrear, is ſpecified. He enters all theſe particulars in the Duplicate of ſuch Acquittance. At the end of each Day's Collection he extracts from the Duplicates of his Acquittances the amount of his Receipts on each Duty, and enters them in his Caſh Abſtract Book, diſtinguiſhing under each head the Receipts for Arrear. He alſo enters in the Ledger, under each Pariſh, the Reſidence and Names of the Parties, the number and Date of each Acquittance, the number of Hearths, and of the other Articles on which Duty is charged, the Sum received, and the number of each Article on which the Duty remains unpaid. On the Office Days the Collector attends with his Survey Book, his Caſh Abſtract Book, his Ledger, the Duplicates of the Acquittances delivered, and all the Acquittances which have not been uſed. The Superviſor attends alſo, examines and compares the Entries in the ſeveral Accounts above-mentioned with each other, and with the Duplicates of the Acquittances. If they all agree, and the Computations of the Duties be correct, he certifies ſuch Agreement at the foot of the Caſh Abſtract, to which the Hearth-money Collector alſo adds his Signature. Three Copies of this Caſh Abſtract are made out by the Hearth-money Collector, to each of which the Superviſor puts his Certificate of Agreement, and the Collector of Exciſe adds a Receipt, ſpecifying the Sum paid to him on each head of Duty, and diſtinguiſhing the Arrear from the Duty of the Current Year. Two of theſe Copies are given to the Collector of Exciſe, one of which he retains, and the other he ſends to the Hearth-money Office in Dublin, the third is delivered to the Superviſor. The Hearth-money Collector depoſits with the Collector of Exciſe the Duplicates of the Acquittances granted. The Superviſor, after every Office Day, makes a Report, called a Diary, to the Hearth-money Office in Dublin, in which he ſtates the Duties charged, and the Sums received thereon ſince the laſt Office Day, in every Pariſh in the Diſtrict, and adds obſervations, when neceſſary, on the conduct of the Officers in his Diſtrict. When the Collection of the Walk is completed, the Collector makes out from his Books a General Abſtract for each Duty for the Year. That for the Hearth-money contains the number of Houſes in each Barony; the charge thereon by Arrear, taken from the Liſt of Arrears delivered to him at the commencement of his Collection; the Charge by Survey for the Current Year; the Receipt on the Arrear; the Receipt on the Current Duty; the Arrear ſtruck off, as having been due two years, and the Arrear continued; that is, the difference between the Sum charged by Survey, and the Sum received thereon; the Payments to the Collector of Exciſe on account of the Arrear, and of the Current Duty, with the dates of ſuch Payments, are alſo ſpecified. To this General Abſtract the Collector adds his Receipt for the whole Sum paid to him during the year on ſuch Duty, and the Superviſor adds the ſame Certificate, which he gives on each Caſh Abſtract. A ſimilar General Abſtract is made out for each of the other Duties. On cloſing and paſſing theſe General Abſtracts with the Superviſor and Collector of Exciſe, the Hearthmoney Collector lodges his Books with the Exciſe Collector, to

Appendix, N°. 1.

Appendix, N°s. 1, 5.

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be forwarded to the Hearth-money Office in Dublin. The Collector of Hearth-money makes out Six Copies or Duplicates of each of theſe Abſtracts, one for the Auditor General, one for the Accountant General, one for the Inſpector General of Hearth-money, one for the Exciſe Collector, one for the Surveyor, and the ſixth for himſelf. He alſo makes out three Copies of the Liſt of Arrears, one for the Collector of Exciſe, one for the Surveyor, and one for himſelf.

The only article in theſe General Abſtracts which requires explanation is that of "*Arrears ſtruck off.*"

By the ſeveral Acts impoſing Duties on Hearths and Windows it has been always provided, that no Perſon ſhould be diſtrained or moleſted for the Arrears of ſuch Duties outſtanding, two years after they become due; thus for example, the Arrears on the Duties, which became due on the 25th March 1803, and which were outſtanding on the 25th March 1805, were then by law irrecoverable, and ought then, but not ſooner, to have been diſcharged from the Accounts, or "*ſtruck off.*" The Hearth-money Collectors, however, on cloſing their Accounts, and making up their General Abſtracts for the latter year, which was done in the month of October 1804, entered the Arrears then uncollected on the Hearth and Window Duties, which became due on the 25th March 1803, as Arrears "*ſtruck off,*" although ſuch Arrears were not by law irrecoverable until the 25th March 1805. We were informed, however, that notwithſtanding this mode of making up the General Abſtracts, the Hearth-money Collectors are required to continue the Collection of ſuch Arrears, though entered "*ſtruck off,*" in the Account, till the 25th of March following, when by law they become irrecoverable. As ſuch Arrears are ſtruck out of charge on cloſing the General Abſtract, we inquired how Money afterwards collected thereon was paid, brought into charge again, and accounted for; and we underſtand that the Money as collected is paid to the Exciſe Collector; and that to make a charge to correſpond with theſe Payments, the charge, by Survey of the enſuing Year, is ſwelled beyond its real amount, by the addition of the amount of ſuch Payments. They are alſo ſometimes brought into charge by another mode, equally irregular; particularly deſcribed in one of the Examinations, to which we beg leave to refer. Although there is no limitation of time for the recovery of the Arrears on the other Duties in the Hearth-money Collection, they are ſtruck off in like manner as the Duties on Hearths and Windows, and the Money afterwards collected is brought to charge and accounted for by the ſame or ſome other equally artificial means. In the Appendix we have inſerted an Account of the Arrears of the Duties under the Hearth-money Collection, ſtruck out of Charge in each Year, from the 25th March 1795 to the 5th January 1805, and the Sums afterwards collected on account of ſuch Arrears.

Appendix, N° 2, 3.

Appendix, N° 2.

Appendix, N° 7.

We cannot help thinking that this irregular practice ſhould be diſcontinued in reſpect of all the Duties, but moſt eſpecially in reſpect of thoſe which may be recovered at any diſtance of time after they become due. We therefore recommend, that in making up the General Abſtracts for Hearth and Window Duties, thoſe Arrears which would on the 25th March following become irrecoverable, ſhould be continued as Arrears, but in a diſtinct Column from the Arrears of the Current Year. In the General Abſtracts for the other Duties, all Arrears whatever, outſtanding

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outſtanding at the Time of making up ſuch Abſtracts, ſhould be retained in the Account, and may be entered in one Groſs Sum.

We have already mentioned that theſe Duties are both charged and collected by the ſame Officer. In every other branch of the Revenue we believe ſome other Officer beſides the Collector is employed in making the Charge. The Hearth-money Collectors are required on their firſt appointment to make an actual Survey of the number of Hearths and Windows in every Houſe in their Walk, which, we underſtand, they generally do. It is a material branch of the Superviſor's Duty to make occaſional Check Surveys, but he is only required to make 30 days Survey in the Year, and it is not poſſible for him in that time to ſurvey the whole, or even a conſiderable portion of his Diſtrict. In theſe Surveys the Superviſors carry with them the Collector's Ledger, and Duplicates of the Acquittances; and ſhould carefully aſcertain that each Hearth and Window has been brought to charge. They ſhould alſo inquire into the Number of Carriages, Male Servants, Horſes, and Dogs: And ſhould compare the Acquittances in the poſſeſſion of the parties with the Duplicates thereof. The two moſt productive Duties are thoſe on Windows and on Hearths, and the Number of Windows and Hearths in the ſame Houſes is not likely to vary much from Year to Year. It may therefore have been judged unneceſſary to incur the expence of ſeparate charging Officers in this branch of the Revenue: But we are of opinion, that the Surveys of the Superviſors, as now made, cannot be ſo extenſive as to afford a ſufficient check on the Collectors, who, according to the preſent ſyſtem, have far too much in their power. If, therefore, it ſhould be thought that the expence of providing Charging Officers, diſtinct from the Collectors, would be diſproportioned to the advantage to be expected from thence, we moſt ſeriouſly recommend that the Superviſors ſhould be required to ſurvey, in the mode now practiſed, the whole of their reſpective Diſtricts, at leaſt once in every two years. They ſhould alſo enter in a book all the particulars of their Surveys, and always check, by their lateſt Survey, thoſe returned by the Collectors each office day. In conſequence of this great increaſe of buſineſs it will be neceſſary to make ſome addition to the number of the Superviſors. As theſe extenſive check ſurveys, if adopted, muſt go on during the greater part of the year, they will furniſh the means of collecting a part of the Duties, probably much neglected at preſent. The law impoſes the Duty for the whole year on every article ſubject to it, in the poſſeſſion of any perſon at any time during ſuch year: It alſo requires the perſons making any addition to theſe articles, after their general return, to make a return of ſuch addition; but there is reaſon to fear that this is ſeldom done, and alſo that the Collectors, after having ſurveyed and collected the Duties in any part of their Walk, do not pay any further attention to it during the remainder of the year. The Superviſors ſhould therefore be required to return to the Collectors, without delay, ſuch additional articles ſubject to Duty as they may diſcover in the courſe of their Surveys.

Appendix, N°s 1, 2, 5.

Appendix, N° 3.

With a view to improve the Collection of the Duties on Hearths and Carriages, the Collectors have, ſince the year 1787, been allowed 20 per Cent. on the net increaſe of the produce of thoſe Duties, beyond the higheſt produce thereof in any of the three years next preceding their appointment, calculated according to the Rates of thoſe Duties in the year 1787. This per Centage, however, is perſonal to the Collector who has raiſed his

Appendix, N°s 3, 4.

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Collection, and if he is removed to another Walk he retains the amount of ſuch per Centage, provided he keeps the Collection of his new Walk up to the ſum at which he received it.

We called for an account of this per Centage allowed to the Collectors of each Walk in each year from 1787 to 1805. This Account, for the reaſons aſſigned in the Letter inſerted in the Appendix, could not be furniſhed to us within the time we had fixed for cloſing this Report.

Appendix, N° 8.

This allowance appears to have been given indiſcriminately upon every increaſe to the Hearth and Carriage Duties, whether ſuch increaſe aroſe from houſes exiſting at the time the Collector was appointed, or from thoſe built afterwards. The additions, in the former caſe, only can be aſcribed to the diligence and integrity of the Officer. And we obſerve, from the Returns of the Emoluments of the Hearth-money Collectors in the diſtrict of Dublin, that the amount of the 20 per Cent. allowance is by far the greateſt in thoſe Walks where, ſince the appointment of the preſent Collectors, there has been the greateſt increaſe of buildings: For inſtance, in the Eaſt Walk, comprehending Merrion Square and the new Streets adjoining, this allowance to the Collector, who was appointed in 1787, and receives 20 per Cent. on the Hearth and Carriage Duty from every houſe erected ſince that time within his Walk, amounted, in the year ended 5th January 1804, to £. 347. 9. 9½. and, in the North-Eaſt Walk, comprehending Mountjoy Square and the new ſtreets adjoining, this allowance to the Collector, who was appointed in 1783, amounted, in the year ended 5th January 1804, to £. 198. 7. 1. In the other Walks within the diſtrict of Dublin, where few houſes have been lately built, the amount of the 20 per Cent. allowance to the preſent Collectors although ſome of them have been many years in office, has been comparatively very ſmall.

Appendix, N° 9.

It ſeems probable that the amount of this allowance to the Collectors in the Country Diſtricts has been greatly influenced by the ſame cauſe. Upon the whole, we are inclined to think that this per Centage ſhould not be allowed on any future increaſe of theſe Duties.

As an encouragement to improve the Collection of the Window Duty, the Collectors are allowed 2½ per Cent. on the produce thereof. We beg leave to remark, that the allowance of 2½ per Cent. on the Window Duty may be very reaſonable in the Country Diſtricts, but we cannot help thinking, that in Dublin, and the other large towns, it is higher than is neceſſary.

Although the Collection of theſe Duties ſhould, according to the late Regulations, be cloſed by the 29th of September in each year, we underſtand that a large portion of the Duties of laſt year remained uncollected in February 1806. We are informed that ſome alterations in the mode of Survey and Collection were expected to be made by the Legiſlature in the laſt Seſſion of Parliament, and that it was judged expedient to poſtpone the Collection till theſe Regulations ſhould be eſtabliſhed: That the Act did not paſs till the 10th day of July, and was not received here till the 2d or Auguſt: And that ſome doubts having occurred on the conſtruction of the Regulations, a further delay was thereby occaſioned. The Taxes impoſed laſt year on Coachmakers, and Sellers of Carriages by Auction, are collected in a manner ſomewhat different: Beſides an Annual Tax in the nature of a Licenſe Duty, payable by perſons carrying on theſe Trades, they are alſo liable to pay a certain ſum for each Carriage made or ſold by them reſpectively,

Appendix, N° 1.

45 Geo. III. c. 105.

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ſpectively, and they are required to return to the Exciſe Collectors, every quarter, the number of Carriages made or ſold by them within ſuch quarter, and from theſe Returns the Collectors of Exciſe give Warrants to the ſeveral Hearth-money Collectors to collect the Duties accrued thereon within their reſpective Walks. A particular form of Caſh Abſtract, and of a general Abſtract for ſuch Duties, is furniſhed to the Collectors.

The Hearthmoney Collectors have an allowance of £. 40 per Annum, which is paid to them on cloſing their Accounts for the Year by the Collectors of Exciſe. The 2½ per Cent. on the produce of the Window Tax is allowed them by the Exciſe Collectors, out of their ſeveral Payments on that Duty. The 20 per Cent. on the net Increaſe of the produce of the Duties on Hearths and Carriages is alſo paid to them by the Exciſe Collectors, but not till they have received an Order from the Board of Exciſe for that purpoſe, which order is grounded on the Certificate of the Inſpector General of Hearth-money. They alſo receive an Allowance, paid in like manner by the Exciſe Collectors, of £. 8 a year for the expence of Conſtables. The Surveyor of Dublin has a Salary of £. 70 a year, and the other Surveyors have £. 60 a year each. An addition of £. 40 a year was made to the Salaries of the Surveyors on the impoſition of the Duty on Windows. The net Produce of theſe Duties, after deducting the Salaries and Allowances above-mentioned, and alſo the incidents in reſpect of theſe Duties, is paid or remitted by the Exciſe Collectors to the Receiver General of Cuſtoms and Exciſe. They inſert in the charge part of their Weekly and Monthly Abſtracts, and Quarterly and Annual Accounts, the amount received on account of theſe Duties in the week, month, quarter, and year reſpectively. In the diſcharge ſide of theſe Abſtracts and Accounts they inſert in like manner their Payments for Salaries, Allowances, and Incidents, but they do not therein diſtinguiſh their payments or remittances on account of theſe Duties from thoſe on account of the other Duties in their Collection. From the Caſh Abſtracts of the Hearth-money Collectors, returned in the manner before deſcribed, the Inſpector General of Hearth-money enters in Ledgers the Payments made to each Exciſe Collector on each Duty; he likewiſe enters from the ſame documents, in a Monthly Produce Book, the total Payments to each Exciſe Collector on each Duty for every Month; and every Quarter he transfers the total amount for each Diſtrict into his Quarterly Produce Book.

Appendix, N° 1.

Appendix, N°s 1, 3.

On receiving the General Abſtract after the cloſe of each Collection, he compares the Payments to the Exciſe Collector, as entered therein, with the Payments in his Ledgers, made up from the Caſh Abſtracts. In caſe of diſagreement, or if he has any other reaſon for doubting the accuracy of the Abſtracts, he examines the Survey Books, and re-computes the Duties. From theſe General Abſtracts he enters in a Ledger the Charge by Survey in each Barony or Pariſh, the receipt of Duty in each, the total Charge and total Receipt, the Arrear ſtruck off, and the Arrear continued. Should the Payments to the Exciſe Collectors appear to fall ſhort of the Receipts by the Hearth-money Collectors, he charges in the Ledger the deficiency as a balance due by the latter. From his Quarterly Produce Book he furniſhes the Accountant General with a ſeparate Certificate of the total amount of each Duty paid to each Collector of Exciſe within the quarter from his Ledger he makes out a Certificate for the Accountant General for each Duty in each Diſtrict for the year. This Certificate contains the names of the ſe-

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veral Hearth-money Collectors within the Diſtrict, the Charge by Survey, the Receipt thereon, and the Arrear continued, alſo the Charge by Arrear, the Receipt thereon, and the Arrear ſtruck off in each Walk; and if the Payments to the Exciſe Collectors fall ſhort of the Receipts, the Balance due by the Hearth-money Collector is alſo ſtated in the Certificate, that the Exciſe Collector may have credit for ſuch Balance. As the Collection for the year ended 5th January 1806 was not nearly cloſed when the Certificate for that year was made out, the Inſpector General certified as the charge againſt the Exciſe Collectors only the Sums actually paid to them on account of theſe Duties, and of courſe there could be neither continued Arrears nor Balances in the hands of Hearth-money Collectors, returned by ſuch Certificate. The Inſpector General certifies alſo to the Accountant General the amount of the 2½ per Cent. allowed to each Hearth-money Collector, on account of his Receipts on the Window Duty; he certifies to the Board the amount of the 20 per Cent. on the Hearth and Carriage Duties, to be allowed the ſeveral Hearth-money Collectors, and the Board's Order on this Certificate is alſo tranſmitted to the Accountant General. The examiner and ſtater of Hearth-money Accounts examines the claims of the Exciſe Collectors for payments of Salaries to the Superviſors and Hearth-money Collectors, and of Incidents, and certifies to the Accountant General the ſum to be allowed to each Collector of Exciſe thereon. The Accountant General makes up but one Annual Account for each Exciſe Collector, comprehending his Receipts and Payments on all the Duties within his collection. This Account ſo far as reſpects the Duties under the Hearth-money Collection, is made up from the Certificates we have juſt deſcribed, and in the following manner:—On the Charge ſide is entered firſt the amount of the Balances due by the ſeveral preſent and former Hearthmoney Collectors of the Diſtrict, and next the amount of the Arrears continued, or in collection on each Duty, all taken from the diſcharge ſide of the laſt year's account; then follows the Amount received by the Exciſe Collector on each Duty for each of the three firſt quarters of the year; but to make up the charge for the laſt quarter, the amount of the three quarters Receipts is deducted from the whole charge by ſurvey on each Duty. The Balance is entered as the Charge for the laſt quarter, by which means the whole charge by Survey is brought into charge againſt the Exciſe Collector. On the diſcharge ſide the Collector gets credit for the Salaries and ſeveral Allowances to the Hearth-money Collectors and Superviſors, according to the Certificates above-mentioned, alſo for the Balances due by the Hearth-money Collectors, the Arrear continued, or in collection, and the Arrear ſtruck off. The Sums paid or remitted by the Exciſe Collector, on account of theſe Duties, being blended with his other Payments and Remittances, the Accountant General gives him credit for the whole on the authority of the Receiver General's Acquittances: on this account only one general Caſh Balance can of courſe be ſtruck. As theſe annual Accounts, ſo far as they reſpect the Duties in the Hearth-money Collection, are made up from the Certificates of the Inſpector General of Hearth-money, and as his Certificates are grounded on the General Abſtracts of the Hearth-money Collectors, it is obvious that the irregularities reſpecting the outſtanding Arrears, entered as Arrears ſtruck off, muſt neceſſarily exiſt alſo in the Annual Accounts. In the Accounts made up to the 5th of January, Arrears of Hearth and Window Duties, which

Appendix, N° 1, 10.

Appendix, N° 1, 11.

Appendix, N° 12.

Appendix, N° 10.

do

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do not become irrecoverable till the 25th March following, are entered as ſtruck off, and thereby diſcharged from the Accounts, and the Arrears of the ſame Date on the other Duties, although always recoverable, are in like manner entered as ſtruck off, and are diſcharged for ever from the Accounts. The alterations we have propoſed in the manner of entering the Arrears in the General Abſtracts, will, if adopted, neceſſarily produce a correſponding reform in the Annual Accounts made up by the Accountant General. The Arrears of Hearth and Window Duties now ſtruck off in the Accounts cloſed on the 5th January, ſhould in future be ſtruck off in the Account for the Quarter ending the 5th of April following, and the Arrears on the other Duties ſhould be continued in charge from year to year. But to prevent an accumulation in the Accounts of Arrears really deſperate, it ſhould be the duty of ſome perſon in the Hearth-money Office to examine into the ſtate of ſuch Arrears, and to report to the Board of Exciſe ſuch as from time to time ſhould appear to be irrecoverable or inſolvent, and by an Order from the Board ſuch inſolvent Arrears ſhould be diſcharged from the Accounts.

We annex, in the Appendix, a Return of the Officers excluſively employed in the Hearthmoney Collection. It appears that no Fees are taken in this Department, except in the Hearth-money Office in Dublin, and there only to a trivial amount. Appendix, N° 13. Appendix, N°s 3, 13.

We alſo annex an Account of the Groſs Produce of the Taxes in the Hearth-money Department, for five years, ended 5th January 1806. The produce for the laſt year appears far ſhort of that of the preceding year. This aroſe, as has been already ſtated, from the Collection for 1806 not having been nearly completed when the account was made up. Appendix N° 14.

We likewiſe infert an Account of Taxes ſurveyed and collected, and the Amount of the Arrears in each Walk of the diſtricts of the City and County of Dublin, for the year ending the 25th March 1805. Appendix, N°. 15.

The Salaries of all the Officers in this Department are charged to the account of Incidents. We have uniformly been of opinion that all fixed Salaries ſhould be put on the eſtabliſhment to which the Officers belong. We therefore recommend, that the Salaries and fixed Allowances of all the Officers employed in the Hearth-money Collection, ſhould be immediately placed on the eſtabliſhment. Appendix, N°s 16, 17.

We have already ſtated that all the expences of this Department are paid by the Exciſe Collectors of the ſeveral diſtricts, and charged in the general Account of the Revenues under their collection; and every Return of the Amount of the Hearth-money Duties exhibits the groſs and not the net Produce.

We have only to add, reſpecting the accounts of theſe Taxes, that the Hearth money year ends on the 25th of March; but the Hearth-money Collectors uſually cloſe their Accounts in the October preceding; and although the other Accounts of theſe Duties are not made up till the 5th of January, yet they contain nothing but what is included in the Hearth-money Collector's Accounts ſo made up in October. By this mode, whatever Duties are diſcovered and collected between October and the 25th of March are excluded from all theſe Accounts, but are included in the Ac-

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counts for the ſucceeding year, commencing from the 25th of March, as a part of the Duties for ſuch year. This, and a ſimilar irregularity already noticed reſpecting Arrears ſtruck off, would be moſt effectually corrected by making the Hearth-money year correſpond with the general Revenue year, which ends on the 5th of January, and by keeping the Accounts of the Hearth-money Collectors open till that day, which may be done without extending the uſual time of the general collection. By theſe means all the Duties accruing and collected within each year would be included in the Accounts of ſuch year. If this alteration ſhould be adopted, it would probably be found convenient at the ſame time to make theſe Duties permanent.

Office of Enquiry,
Sackville Street, Dublin.
19th July 1806.

J. S. ROCHFORT, (L. S.)
JAMES TRAIL, (L. S.)
FRED. GEALE, (L. S.)
ROBERT ALEXANDER. (L. S.)

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APPENDIX

To the THIRD REPORT of The Commiſſioners of Enquiry, in IRELAND;

&c.

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APPENDIX.

No. 1.

The Examination of Mr. THOMAS WRAY; taken upon Oath, the 3d, 4th, 6th, and 7th of February 1806.

THIS Examinant ſaith,

THAT he was appointed Inſpector of Hearthmoney by Commiſſion in April 1781, and to the office he now holds in the year 1787 or beginning of 1788; the office in which he now acts was originally that of Examinator of Hearthmoney, but in the year 1788, this Examinant was added to the office as Inſpector General.

The Examinator of Hearthmoney does no duty. The buſineſs of the office is conducted by this Examinant and the Aſſiſtant Examinator of Hearthmoney.

The duty of the office is to ſuperintend the ſurveying, collecting, and accounting for the Taxes upon Hearths, Carriages, Servants, Windows, Horſes, Dogs, Coachmakers, and Sellers of Carriages by auction, under the direction of the Exciſe Board.

The Superviſors and the Hearth Collectors are appointed by Commiſſion, and a Hearthmoney Collector is appointed to each walk annually, by Order of the Board, communicated by the Inſpector General or Aſſiſtant Examinator to the different Superviſors. The letter containing this communication contains alſo full Inſtructions for the conduct of the Superviſor.

Perſons intended for Hearthmoney Collectors are ſent by Government to the Hearthmoney Office, with orders to be inſtructed in their duty; when inſtructed, they are certified as ſuch, and placed on a liſt, from which vacancies as they occur are filled in regular rotation, and when ordered on duty, are ſupplied with printed Inſtructions for their conduct, which Inſtructions are repeated or altered as often as occaſion may require.

On going on duty, the Hearthmoney Collector is ſupplied with a Survey Book, a Ledger, a Caſh Abſtract Book, and ſo many books of Acquittances as may ſerve for his Collection, until the time appointed for making his ſucceeding payment; and with the Notices required by Law for aſcertaining the Duties on Carriages, Servants, Horſes, and Dogs. He is alſo ſupplied with Acquittances to paſs by way of Licences to Coachmakers and Sellers of Carriages by auction, and for the Duties upon Carriages made or Carriages ſold; with thoſe materials he proceeds on his Survey and Collection, demanding from the occupier of each dwelling-houſe, &c. a declaration or return of the Hearths and Windows in ſuch houſe or tenements, and in caſe he ſhould doubt the accuracy of ſuch declaration or return, he is to make an actual Survey, in order to aſcertain the fact; and he is alſo to demand a liſt or account of the Male Servants, Carriages, Horſes, and Dogs, with their deſcription, which he enters, on receiving, in his Survey Book; ſhould the perſon not deliver ſuch an account, the Officer muſt leave a notice, and wait for ten days; on receiving the declaration, liſt, or account he is to demand the duties chargeable; if paid, paſs an Acquittance or Receipt for the ſame, keeping a duplicate of each in his book.

From the Survey Book, he poſts into his Ledger the reſidence and perſons names, with the number of Hearths, Windows, Carriages, Servants, Horſes, and Dogs; from the duplicates of the Acquittances, he poſts his receipts in the Ledger oppoſite the line of Charge.

Previous to his entering on his Survey and Collection, days are fixed for making his payments to the Collector of Exciſe in the diſtrict, at the interval of one month or a fortnight, as circumſtances may require. At the end of each day's collection, he extracts from the duplicates of the Acquittances paſſed in the day, the amount of his daily receipt under each head of duty, which he enters in his Caſh Abſtract Book, and attends with it to make his payment on the day appointed, previouſly making three copies thereof, one for the Superviſor, one for the Collector of Exciſe, and

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one to be ſent by the Collector of Exciſe to the Hearthmoney Office in Dublin, the Collector of Exciſe having ſigned a receipt at foot of each.

On making each payment, he is to lodge the duplicate Acquittances in the Exciſe Office.

On cloſing the Survey and Collection of his walk, he extracts from his Ledger, and condenſes the charge by Survey, the receipts and the arrears, if any outſtanding, in each Pariſh and Barony in the walk, and enters them all in a general Abſtract for each head of duty, of which he makes ſix copies to be ſent to the Auditor General, the Accountant General, the Hearthmoney Office in Dublin, and the Exciſe Office of the diſtrict, one for the Hearthmoney Collector himſelf, and the remaining one for the Superviſor.

Previous to the Hearthmoney Collector's entering upon a Survey or Collection, if any arrear has been continued in the walk from the preceding year, he is furniſhed with a copy thereof, which he enters in pages for that purpoſe left in his Caſh Abſtract Book, with columns ſimilar to the Ledger, for the receipts thereof, and as he receives, he enters the receipts in his Caſh Abſtract Book from his duplicates, in the ſame manner as for the current duty, and extracts it in like manner into his general cloſing Abſtract.

At the cloſe of his collection, and paſſing his general Abſtracts, he lodges his books at the Exciſe Office of the Diſtrict, to be forwarded to the Hearthmoney Office in Dublin for examination.—If he has continued any arrear in his collection, he enters a liſt thereof in his Caſh Abſtract Book, and makes three copies of the liſt for the Chief Collector, Superviſors, and himſelf.—All arrears which remain outſtanding for two years, are ſtruck out of charge by the Hearthmoney Collectors.—But the Collector is inſtructed to attend to the arrears of Duty on Carriages and Servants; and in caſe the parties owing the ſame, even after the expiration of two years, ſhould be found or diſcovered, they are charged with ſuch arrear, and it is accounted for as current Duty.

The Hearths and Window-light Duty, when in arrear for two years, are ſtruck off under the authority of an Act of Parliament.

The duty of the Superviſor of Hearthmoney is to place the Hearthmoney Collectors on duty in their reſpective walks under the annual Inſtruction which they receive from the Inſpector General of Hearthmoney, or Aſſiſtant Examinator; they are bound to attend on the days appointed for the Hearthmoney Collectors to make their payments, to examine the duplicate receipts, and ſee that they agree correctly with the ſums entered as the daily receipts in the Caſh Abſtract:—Alſo, to ſee that the Survey and Receipts are regularly poſted in the Ledger.—They are likewiſe to make enquiry from each Hearth Collector, whether any perſon may have removed from his walk chargeable with any Duty on Carriages, Servants, Horſes, or Dogs, and report to the Hearth-money Office where ſuch perſons have removed to, in order that the proper Officer may be apprized of the charge againſt them.—After every period of payment, he makes a Diary or Report to the Hearthmoney Office, of the proceedings of himſelf and Officers during ſuch period; this Report contains the names of the Officers, the Pariſhes, the amount of the different heads of Duty as per Survey, and the Payments made on account thereof to the Exciſe Collector; this Report alſo contains a column for any Obſervations he may think neceſſary to make on the conduct of his Officers.—The Superviſors have the care, and are accountable for the books delivered for the uſe of the Survey.—They are bound, from time to time, to make occaſional Check Surveys, and particularly to make 30 days Check Surveys in the courſe of each year.

In making theſe Check Surveys they are to carry with them the Ledger of the Officer whoſe walk they are inſpecting, and carefully examine each Houſe, to aſcertain that every Hearth and Window therein has been brought to charge, and to make ſtrict enquiry reſpecting Carriages, Servants, Horſes, and Dogs.—And alſo, to examine and compare the Acquittances paſſed for the Duties received by the Officer, that they agree in every reſpect with the duplicate entries thereof. And he is to make oath before the chief Collector, that he has made the 30 days Check Survey agreeable to his Inſtructions, and that his return thereof is correct; and at the cloſe of the collection of each walk, he is to compare the Ledgers with the general Abſtracts made out therefrom, and to ſee that they perfectly correſpond or agree, and to certify the ſame.

The Hearthmoney Collector is allowed £.40. on cloſing the collection of his walk, and alſo 2½ per-cent. on the amount of the Window-light Duty collected by him. He has, beſides, 20 per-cent. on the net increaſe of the produce of the Duties upon

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upon Hearths and Carriages, according to the rate of Duty in 1787, beyond the higheſt produce of ſuch Duties in any of three years preceding his firſt appointment to the collection. He is alſo allowed £. 8. to defray the expences of Conſtables.

On receiving their appointment, both the Surveyor and Collector of Hearthmoney paſs a ſecurity, with two ſufficient ſureties, for the ſum of £. 800. If the ſecurity is paſſed in the country, it muſt be approved by the Exciſe Collector before whom it is to be paſſed; if in Dublin, by the Solicitor of Exciſe.

The ſecurity by Act of Parliament was originally £. 400 for each Surveyor and Hearth Collector. On the collection of the Duties on Windows and Servants being added to the Department, the Board ordered that the ſecurity ſhould be increaſed to £. 600. and on the late additional Taxes, it was further increaſed to £. 800.

The Surveyor is allowed £. 60. (except the Surveyor of Dublin, who has £. 70) on account of the Hearthmoney collection, and £ 40. additional, on account of the Window-light Tax having been put under his ſuperviſion; and this latter is paid to him on receipt of the return of his 30 days Check Survey, verified on oath.

Theſe allowances are paid by the Exciſe Collector of the Diſtrict. The 2½ per-cent. on the Window-light Duty is allowed to the Hearth-money Collector out of each payment he makes to the Exciſe Collector. The 20 per-cent. on the net increaſe of the produce of the Duties upon Hearths and Carriages is paid upon the Board's order, grounded on the certificate of the Inſpector General, or Aſſiſtant Examinator of Hearthmoney.

The Inſpector General certifies to the Exciſe Board, on the cloſe of the year, the credits the Collectors of Exciſe ſhould be allowed reſpectively, on account of the afore-mentioned payments of 2½ per-cent, and the allowance of £. 40. to the Surveyors; and the Board iſſues a warrant of allowance thereon to the Accountant General.

In the Hearthmoney Office are kept Ledgers for each of the aforeſaid heads of Duties; in theſe Ledgers are entered the payments made by the Hearthmoney Collectors to the Collectors of Exciſe. Theſe entries he makes from a Caſh Abſtract furniſhed by the chief Collector of each Diſtrict, containing the daily receipts of the aforeſaid Duties in each Diſtrict, for the period up to which the Abſtract is made, ſtating the total ſum received on account of each Duty, and the total amount of the whole, for which the Collector of Exciſe paſſes his Receipt at the bottom of the Abſtract, and the Abſtract is certified to be correct by the Surveyor and the Hearthmoney Collector; he likewiſe keeps a Monthly Produce Book, and a Quarterly Produce Book; in the Monthly Produce Book are entered the payments by the ſeveral Hearthmoney Collectors in each Diſtrict, under each head of Duty, as taken from their reſpective Caſh Abſtracts of the month, and the total of each Diſtrict transferred to the Quarterly Produce Book; and from this book he furniſhes the Accountant General with the total amount of the ſeveral Duties paid to each Collector within the quarter, under their reſpective heads.

At the cloſe of the year, the Hearthmoney Collector of each Walk makes out an Abſtract for each head of Duty, of the Charge and Receipts for the year. This Abſtract contains the name of the Diſtrict, the Counties, Baronies, and Pariſhes; the amount of the Charge by Arrear continued from the preceding year; the Amount of the Charge by Survey for the current year; the total of theſe Charges; the Receipts on account of the Arrear, and alſo on account of the current Duty; the total Receipt; the amount of the Arrear ſtruck off, and the amount of the current Duty continued in arrear in each Barony and Pariſh; together with the ſeveral ſums periodically paid to the chief Collector during the year. Theſe items are brought to a general Total, and the Collector paſſes his Receipt at the foot of the Yearly Abſtract for the whole amount of the payments made to him in the year. This Abſtract is certified to have been carefully examined, and found to be correct, by the Hearthmoney Collector and the Surveyor.

On receiving this Abſtract, the Inſpector General of Hearthmoney enters in his Ledger the charge by ſurvey on each Barony or Pariſh, the Receipts on Duty in each Barony or Pariſh, the total Charge and total Receipts, the Arrears ſtruck off, and the Arrears continued, and compares and checks the payments as entered in the Ledger from the Caſh Abſtracts; and ſhould the payments made to the Collector of Exciſe appear to be ſhort of the Receipts on Duty and on Arrear, the deficiency is charged on the face of the Abſtract as a Balance due by the Hearthmoney Collector, and as ſuch entered in the Ledger.

He then makes out and returns to the Accountant General, a Certificate for each head of Duty in each Diſtrict, which Certificate contains the names of the ſeveral Hearthmoney Collectors within the Diſtrict, the Charge by Survey, the Receipt on

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Duty, the Arrear continued, the Charge by Arrear, Receipt on Arrear, and the Arrear ſtruck off in each walk; but ſhould the payments to the Exciſe Collector be ſhort of the Receipts, the Balance due by the Hearthmoney Collector is ſtated in the Certificate, in order that the Exciſe Collector may have credit for ſuch Balance. Theſe Certificates are ſigned by the Inſpector General of Hearthmoney, or the Aſſiſtant Examinator of Hearth-money.

This Examinant thinks, that the Hearthmoney Collectors in general are not adequately paid; and he thinks the Revenue would be very much benefited if the Hearthmoney Collector was intereſted in the collection, by receiving a per-centage thereon.

And he is alſo of opinion, that the preſent number of them is not adequate to the performance of the duty impoſed on them, and, in conſequence of the great increaſe of Taxes, that ſome new arrangement is neceſſary.

He is of opinion, that the due collection of theſe Revenues depends very much upon the vigilance of the Superviſors, and that if they do their duty ſtrictly according to their Inſtructions, the Revenue cannot ſuffer to any conſiderable extent; but he conceives their preſent ſalary as not adequate to their ſituations.

Examinant ſaith, That conſiderable Balances have become due to the Revenue, and in ſome inſtances very recently incurred by the inſolvency of Hearthmoney Collectors in different Diſtricts, more particularly in the Diſtricts of Dublin City and County; and that in ſeveral inſtances, theſe Inſolvent Balances greatly exceed the amount of the ſecurity given by the Hearthmoney Collectors.

This Examinant ſtates, That by a general Order of the Board, the Hearthmoney Collectors ſhould be put on duty as ſoon as poſſible after the 5th of April in each year, which has been complied with until laſt year, when the Dublin Officers were not put on duty until the 3d of September, and the Country Officers on the 7th of October, as this Examinant did not receive the Act regulating the collection of the ſeveral Taxes until the 2d of Auguſt. It appears to have been paſſed on the 10th of July; and that having Counſel's opinion to take upon ſeveral points in the Act, and a variety of new documents to get printed, and forwarded to the Collectors, it was not in his power to put the Officers on duty ſooner.

Thos Wray.

J. S. Rochfort.
Fred^k Geale.
Robert Alexander.

No. 2.

The further Examination of Mr. THOMAS WRAY, Inſpector General of Hearthmoney; taken on Oath the 18th, 21ſt, 22d, 23d, and 28th of April 1806.

This Examinant ſaith,

That the Hearthmoney Collectors, although appointed annually to their walks by an order from the Board, are not removed from one walk to another without ſpecial cauſe.

That when a Hearthmoney Collector is firſt appointed to a walk, he ought to take, and Examinant believes generally does take, an account of the Windows and Hearths by actual Survey.

The Office-days for the payments by the Hearthmoney Collectors for the Cities of Dublin, Cork, Limerick, and Waterford, and Town of Belfaſt, are fixed at intervals of a fortnight. The uſual time for cloſing the Accounts of the Collections has been the 29th of September. The Taxes for the whole year, payable by each perſon, are to be paid in one ſum, and the Hearthmoney Collectors are not authorized to receive them by inſtalments.

The Hearthmoney Collectors make no return to the Hearthmoney Office of their ſurvey or charge prior to the Collection, nor until they cloſe their Accounts for the year. But they are required to produce their Survey Books and Ledger to the Superviſor on every Office-day, and the Superviſor, after each Office-day, returns in his diary the ſtate of the Survey and Receipt ſince the preceding Office-day.

If a Hearthmoney Collector ſhould receive money without giving any acquittance, or entering the charge in his Survey Book, or if he ſhould paſs acquittances for

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for larger ſums than he fills up in the duplicates, or enters in his Survey Book, there is no regular mode of detecting ſuch fraud but by the Check Survey by the Superviſor. Examinant has known inſtances of ſuch frauds being detected. The Board have frequently ordered ſpecial Check Surveys by other officers.

The Superviſor of Hearthmoney is required to attend at the Chief Collector's Office, on every Office-day in his ſurvey; for the firſt default he is ſubject to a fine of a Guinea, and for two ſucceſſive defaults, to diſmiſſal.—He has known ſome inſtances of Superviſors having been fined, but none of their being diſmiſſed on this Account.—He conceives it to be the duty of the Exciſe Collector to report the non attendance of the Superviſors.

The duties under the Hearthmoney Department become due and payable immediately after the 25th March in each year.

By law, no Duty on Hearths and Windows is recoverable after having been in arrear for two years; and, when the Revenue Accounts were made up to the 25th March in every year, all arrears of thoſe Duties which were then outſtanding for two years, were ſtruck out of charge.

From the year 1802, the Revenue Accounts have been made up to the 5th of January of each year, and ſince this change it has been the practice, on making up the Annual Account, to ſtrike out of charge the arrears of the preceding year's account then outſtanding, though the ſame would not be two years due till the 25th March following; for inſtance, the duties that became due and payable from the 25th of March 1803, and remained outſtanding on the 5th January 1805, were then ſtruck out of charge.

But the officers have always been ordered to continue, and do continue the collection of ſuch arrears, until the 25th March, when by law ſuch part of the ſaid arrears as is then outſtanding becomes irrecoverable.

The ſums received on account of the ſaid arrear, between the 5th of January and 25th of March, are paid to the Collectors of Exciſe, upon a Caſh Abſtract, ſtating the head of duty, and when it becomes due; and this Money is generally brought to account by the Hearthmoney Collectors, by ſwelling the charge by ſurvey for the following year's duties in their general cloſing Abſtract for that year. Sometimes, the money ſo received on account of thoſe arrears is ſtated in the cloſing Abſtract as a receipt on account of the arrear continued; but this can only be done where it is preſumed ſo much of the arrear continued will prove inſolvent.

Examinant is of opinion, that no inconvenience could ariſe in the Accounts of his Office, by not ſtriking off the arrears until they actually become irrecoverable, by the expiration of the two years.

It is the practice to ſtrike off the arrears of duty on Carriages and Servants in like manner as the arrear on Hearths and Windows.—The law does not limit any period for the recovery of the duty on Carriages and Servants; but as he found it was the practice when he came into office to ſtrike off the arrears of the duty on Carriages, after being two years outſtanding as before mentioned, and as he was required by the Accountant General to do, ſo he has continued the practice. In conformity thereto, he has alſo extended it to the duty on Servants.—He does not know the origin of this practice, nor upon what authority it is founded.

But the Hearthmoney Collectors are inſtructed to attend to the arrears of duty on Carriages and Servants, and in caſe the parties owing the ſame after the expiration of two years ſhould be found or diſcovered, they are charged with ſuch arrear, and it is accounted for as current duty.

Examinant recollects but very few inſtances of Hearthmoney Collectors being appointed Superviſors.

Thos Wray.

J. S. Rochfort.
James Trail.
Fredk Geale.
Robert Alexander.

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No. 3.

The Examination of Mr. THOMAS WRAY, Inſpector General of Hearthmoney; taken on Oath, the 12th and 18th of June 1806.

This Examinant ſaith,

That the King's ſhare of Penalties recovered under the Hearthmoney Act before the Sub-commiſſioners of Exciſe, are, as he believes, paid in and accounted for with the Exciſe Penalties.

There are 34 Hearthmoney Diſtricts, and 20 Surveyors appointed to thoſe Diſtricts, one of whom has three Diſtricts, 12 have two Diſtricts each, and the remaining ſeven have one each.

The Hearthmoney Collectors of each Diſtrict are appointed to pay to an Exciſe Collector within their reſpective Diſtricts.

The Exciſe Collectors are allowed 1 per-cent. upon the amount of their receipts on account of the Duties on Hearths, but not on account of the other Duties.

The general Abſtracts are occaſionally examined, and the calculations of the Duties checked in the Hearthmoney Office.

Such of the Hearthmoney Collectors as may have had arrears of Duties on Hearths and Windows in charge to collect, retain, after cloſing their General Abſtracts, the liſt of ſuch arrears ſtill uncollected and collect as great a portion as they can up to the 25th March following, when ſuch arrears become irrecoverable, for which purpoſe they are intruſted with a ſufficient number of Acquittances. Such of the arrears on the other Duties as are entered, Struck off in the General Abſtracts, are collected up to the 25th March following by the ſame means; but whatever is collected afterwards on account of ſuch arrears, is collected as current Duty. Every Hearthmoney Collector is allowed £.8. per annum for the expence of a Conſtable.

He believes there are no fees taken by the Surveyors or Collectors of Hearthmoney.

The Hearthmoney Collectors, after having made the Survey and Collection of any part of their walk, do not uſually, nor are they required, to make any ſecond Survey during the ſame year, for it has been conſidered that the additional Duties that might accrue from the period of the firſt Survey, would not indemnify the expence of a ſecond. Examinant believes that ſecond returns are very rarely made by perſons who become ſubject, after the firſt return, to additional Duties.

Examinant ſaith, that in certifying to the Accountant General the charge againſt the Collectors of Exciſe, for the year ended 5th January 1806, the Collectors were ſeverally charged with the ſums actually paid to them on account of the reſpective Duties to the 5th January inclusive, and a memorandum was made upon each certificate, that the further ſettlement of the account was poſtponed until the collection by the Hearthmoney Collectors ſhould be cloſed; of courſe there could be no certificate of any arrear continued.

Thoˢ Wray.

J. S. Rochfort.
James Trail.
Fredᵏ Geale.
Robert Alexander.

No. 4.

The Examination of Mr. PIERCE HACKETT; taken upon Oath, the 10th of February 1806.

This Examinant ſaith,

That he is Hearthmoney Collector of the Eaſt Walk of Dublin Diſtrict; was appointed a Hearthmoney Collector in February 1787.

It is his duty to ſurvey, charge, and collect the ſeveral Taxes upon Fire-hearths, Windows, Carriages, Male Servants, Horſes, and Dogs.

The practice previous to this year was, to go round, ſurvey, and charge the amount of the reſpective Duties on each Houſe, and leave a Bill or Account of the particulars, with

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with the day fixed at the bottom when he would next call; if the money was not paid on that day he ſerved a notice, acquainting the occupier of the houſe, that if the Duties were not paid in one month, they would be liable to a penalty of £. 50. on each Tax. No Survey, Aſſeſſment, or charge is ever made by any other perſon previous to his collection; but, after the collection, Check Surveys are made.

By an Act of the laſt Seſſion, chap. 105, he is required to leave a blank Liſt at each houſe to be filled up by the occupier, and to be returned to him within ten days, with the number of their Male Servants, Carriages, Horſes, and Dogs; and where there are Lodgers, Liſts are left for them to fill up. In caſe the Lodger makes no Return, the owner of the houſe is bound to make it for him. When the Liſts are returned, he makes out an Account, adding the Hearth and Window Tax, which he takes from his own ſurvey, and proceeds to collect; and in caſe he is not paid, he has no other remedy but to diſtrain. The Duty upon Lodgers is very difficult to collect, as there is ſeldom any property to diſtrain. The penalty of £. 50. on perſons not paying the Duty within one month after notice is ſerved, was diſcontinued by the laſt-mentioned Act

He keeps duplicates of all the Acquittances, which he paſſes to the Public, and from thence he makes up every fortnight, on the Saturday, a Caſh Abſtract, which he ſends with the duplicates of the Acquittances to the Superviſor, to be examined and ſigned. On the Monday following, after being examined and ſigned, they are returned to him, when he immediately pays in the money he has received to the Collector of Exciſe, who paſſes his Receipt at foot of the Caſh Abſtract.

He has a ſalary of £. 40. a year on the Eſtabliſhment, and £. 20 per-cent. on the net increaſe upon the produce of Hearth and Carriage Taxes over the ſtandard at which they were when he commenced the collection of the walk, which amounted in the year ended March 1804, to £. 347. 0 s. 9½. He has alſo 2½ per-cent. on the produce of the Window Light Duty, which amounted in ſaid year to £. 277. 13 s.

This Examinant was formerly in a diſtant collection, where he was always obliged to take a perſon with him as a ſecurity againſt violence, which put him to conſiderable expence, to which the emoluments of his office were by no means adequate.

P. Hackett.

J. S. Rochfort.
Fred' Geale.
Robert Alexander.

No. 5.

The Examination of Mr. JOCELYN WALLER; taken on Oath, the 7th day of February 1806.

This Examinant ſaith,

That he is Superviſor of Hearthmoney, Window, Carriage, Servant, Horſe, and Dog Duties, of the Diſtricts of the County and City of Dublin. He was appointed by Commiſſion in the year 1799, previous to which appointment he held a ſituation in the office of the Secretary to the Exciſe.

His duty is, generally, to ſuperintend the Hearth-money Collectors of theſe Diſtricts; to examine their books previous to each payment into the chief Collector's Offices, which payments are made by the City Collectors once every fortnight, and by the Country Collectors once a month. It is alſo his duty to make occaſional ſurveys in thoſe Diſtricts, which muſt be at leaſt thirty days in the courſe of the year.

Since the period of his appointment, he has twice diſcovered frauds committed by Hearth-money Collectors, in not making faithful Returns of the money they had actually received.

During the 30 days he makes a promiſcuous ſurvey of the ſeveral walks under his ſuperviſion, but he is only enabled to ſurvey a ſmall portion of each walk in that time. He conceives, that in large Diſtricts, it would be of great ſervice to the Revenue if longer ſurveys than thirty days were made. The reaſon he does not make a longer ſurvey than thirty days is, that he is not obliged by his Inſtructions to do more; nor does he conceive that the preſent ſalary of a Superviſor is a ſufficient inducement to him to devote more of his time to the buſineſs.

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This Examinant ſaith, That in making his Check Surveys, he has frequently met with much difficulty in getting the occupiers of houſes to produce the Receipts or Acquittances for the Taxes paid.

Jocelyn Waller.

J. S. Rochfort.
Fred^k Geale.
Robt Alexander.

No 6.

The Examination of Mr. WILLIAM NORTON, pro-Collector of Dublin City Exciſe; taken on Oath, the 17th of April 1806.

This Examinant ſaith,

That there are ſeven Hearthmoney Collectors in the Diſtrict of Dublin City, ſix of whom pay the amount of their receipts on account of all the Taxes under their collection, to this Examinant once every fortnight, and one, who has an out-ride, pays once every month. The periods and days of payment are fixed by the Inſpector General of Hearthmoney. But this regularity of paying every fortnight has been introduced within the laſt three or four years, in conſequence, as he believes, of the increaſe of Duties within that period.

The Hearthmoney Collectors, at the time of making their payments, produce a Caſh Abſtract of their receipts ſince their laſt payment, certified and ſigned by the Hearthmoney Collector himſelf, and by the Superviſor of Hearthmoney.

They uniformly pay the whole amount ſtated in the Caſh Abſtracts produced by them, and he believes no inſtance has occurred in this Diſtrict, of a Collector failing to appear on the regular days with his Abſtract, and paying the amount thereof. They deliver two copies of the Caſh Abſtract to this Examinant, on which he paſſes a receipt for the amount; one of thoſe copies, with the receipt, is ſent to the Inſpector General of Hearthmoney, and the other remains in the Collector's Office. The Collector of Exciſe alſo gives the Hearthmoney Collector a receipt in his book.

The Collector of Exciſe has a fixed allowance of one per-cent. on the receipt of Hearthmoney.

Wm Norton.

J. S. Rochfort.
James Trail.
Robert Alexander.

No. 7.

AN ACCOUNT of the ARREARS of the different Duties under the HEARTHMONEY COLLECTION, ſtruck out of Charge, from the 25th of March 1795 to 5th January 1805; and of the Sums received on Account of the Arrears Struck off; diſtinguiſhing each year, and each head of Duty.

YEARS Ended	Hearthmoney.		Carriages.		Servants.		Windows.	
	Struck off.	Received after.	Struck off.	Received after.	Struck off	Received after.	Struck off.	Received after.
1796 - -	1,011 9 5	50 10 7	272 4 0	68 5 0	—	—	—	—
1797 - -	421 3 2½	14 19 7½	151 3 0	20 9 6	—	—	—	—
798 - -	773 2 9	413 4 9½	136 10 0	62 13 0½	—	—	—	—
799 - -	84 2 5	5 12 1½	47 15 6	—	—	—	—	—
1800 - -	1,305 15 1½	105 12 8½	220 11 6	9 16 6	82 9 4½	17 12 7½	—	—
1801 - -	389 13 10	36 4 3	175 9 0	38 19 0	32 19 9	1 2 9	750 7 7	71 11 4½
1802 - -	430 3 5½	93 14 2	126 0 6	25 1 6	74 10 1½	27 6 0	1,261 13 9½	305 3 4½
1803 - -	32 16 2	1 7 7½	2 0 0	- - -	1 2 9	- - -	21 6 0½	5 5 1
1804 - -	793 19 8	60 17 7	55 10 0	44 13 0	75 12 10½	11 7 6	1,803 6 2	131 8 7
1805 - -	860 11 7½	308 6 8½	36 8 0	36 8 0	32 19 9	32 19 9	1,907 3 1½	675 14 5

Hearthmoney Office,
13th June 1806.

Tho. Wray,
Inſp^r Genl.

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No. 8.

Hearthmoney Incident Office, 18 July 1806.

My Lords and Gentlemen,

Having received your peremptory order to make out forthwith, an Account of the 20 per-cent. allowed to the Hearthmoney Collectors of each walk in the Kingdom, from the year 1787 to the 5th January 1805, I beg leave to acquaint you Honours, that I am myſelf unable to attend to the duties of my office, and the Clerk that I employ to do my buſineſs is but juſt recovered from a ſevere fit of ſickneſs, which prevented me, as far as my Department enables me, to comply with your orders; I alſo beg leave to ſtate, that it has never been cuſtomary for me to keep any account of the Hearthmoney walks in my Office, my Clerk is therefore obliged to apply to the Inſpector General of Hearthmoney for a liſt thereof, who is now making out the ſame, which will take him up ſeveral days; and when that part of the account is finiſhed, it is ſo very voluminous, that it will take him upwards of a week to finiſh it completely, as far I am enabled; but the exact per-centage on the riſe on each walk cannot be aſcertained in each year, for theſe reaſons: if a Hearthmoney Collector is fined, the fine is deducted from his per-centage, and he is allowed but the balance; and if a Hearthmoney Collector does not cloſe his walk, but returns an arrear, he is allowed but a certain proportion of his per-centage for the year ſuch arrear is returned in, and if he cloſes his walk the ſubſequent year, and collects the arrear outſtanding, the diſallowance of the former year is added to his per-centage of the year he cloſes, which blends one year's per-centage with the other.

I therefore humbly entreat, that your Honours will be pleaſed to acquaint the Commiſſioners of Enquiry with the cauſes that have protracted the account heretofore, and that every exertion will be made to make it out; but that a fortnight is the leaſt poſſible time it can be furniſhed.

I am, with great reſpect,
My Lords and Gentlemen,
your moſt humble Servant,
Wm Jones,
Examiner.

To the Right honourable and Honourable
The Commiſſioners of Exciſe,
&c. &c. &c.

No. 9.

AN ACCOUNT of the 20-per Cent. Allowance on the Increaſe of HEARTH and CARRIAGE DUTIES, paid to the Hearthmoney Collectors in the Diſtrict of DUBLIN, in the year ended 5th January 1804: Extracted from their Returns.

WALK.	NAME.	When appointed.	Amount of 20-per-Cent. Year ended 25 March 1804.
Eaſt-Walk - - - -	Pierce Hackett - -	21 Feby 1787 - -	£. 347 0 9½
North-Eaſt Walk -	Ab^{m} Hughes - - -	Jan^{y} - 1783 - - -	198 7 1
North-Weſt Walk -	Thos P. Glew - -	14 April 1790 - -	—
Weſt Walk - - -	Robt Sergeant - -	14 April 1790 - -	14 6 0
South County Walk	Jo^{s} Braddle - - -	28 May 1802 - -	—
South Walk - - -	Ralph Judge - - -	13 July 1800 - -	23 2 2
Middle Walk - - -	John Canollan - -	9 Novr 1795 - -	56 0 0

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No. 10.

The Examination of Mr. EDWARD HEARN; taken on Oath, the 21ſt, 25th, 28th, and 29th of April 1806.

This Examinant ſaith,

That he is ſecond Clerk in the Accountant General's Office. He was appointed by commiſſion, in January 1789.

At the cloſe of each of the three firſt quarters of the year, the Inſpector General of Hearthmoney returns to the Accountant General a certificate of the actual receipts of each Duty under that collection, in each Diſtrict, during the quarter paid over to the Exciſe Collectors.

After the cloſe of the laſt quarter of the year, he returns to the Accountant General a ſeparate certificate for each Duty, in each Diſtrict, for the whole year, which certificate contains the names of the ſeveral Hearthmoney Collectors in the Diſtrict, the Charge by Survey, the Receipt on Duty, the Balance (if any) due by the Hearthmoney Collectors, the Arrears of the current year, "the Arrears of the preceding year," the Receipt on the latter, and, under the title of Arrears Struck off, ſuch portion of ſaid laſt-mentioned arrears as remains unpaid.

From the Quarterly Certificates, the Accountant General, in the three firſt quarters of the year, charges quarterly each Exciſe Collector with the amount of his Receipts on account of theſe Duties, diſtinguiſhed under their ſeveral heads.

To make up the charge againſt the Collector for the laſt quarter of the year, he deducts the amount of the receipts of the ſeveral Duties charged to the Collector in the three preceding quarters, from the charge by Survey of the ſaid Duties reſpectively, as returned in the annual certificates before-mentioned, and enters the Balance under each head in the laſt quarter of his account as the charge againſt the Collector for ſaid quarter.

In this Account, made up by the Accountant General for each Exciſe Collector, the firſt charge in reſpect of the Duties under the Hearthmoney collection is the balances due by Hearthmoney Collectors, and the Arrears in collection transferred from the credit ſide of the ſame Account for the preceding year; then follows the charge for the current year, entered in manner before deſcribed.

On the Diſcharge ſide of the current year's account, he credits the Collector in the laſt quarter, with the amount of the balance due by Hearthmoney Collectors remaining unpaid, and alſo with ſuch part of the arrears of the preceding year's account as remains uncollected, which are then entered in the account "Diſcharged," as having been two years due. He next credits him with the arrears of the current year, the Salaries and Allowances paid to Hearthmoney Collectors, and the amount of Hearthmoney Incidents paid by the Collector during the year.

The Collector makes no diſtinct payment or remittance on account of the Hearthmoney Duties; they are blended with his payments or remittances for the other Duties under his collection.

This Examinant keeps an account for Window-light allowances, and Hearthmoney, Salaries, and incidents.

The Window-light allowances conſiſt of £.40. to each Superviſor of Hearthmoney, and alſo of 2½ per-cent. to the Hearthmoney Collectors on the amount of the Window-light Duty collected by them.

The Window-light Allowances he takes from the certificate of the Inſpector General of Hearthmoney, and the Hearthmoney, Salaries, and Incidents, from the certificate of the Examiner and Stater of Hearthmoney Accounts. From theſe certificates the Accountant General credits the reſpective Collectors in their annual Accounts for the before-mentioned Allowances, Salaries, and Incidents.

E. Hearn.

J. S. Rochfort.
James Trail.
Fred^k Geale.
Robert Alexander.

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No. 11.

AN ACCOUNT of BALANCES in the Hands of Hearthmoney Collectors, on the 5th January 1805, and 5th January 1806.

Year	Hearthmoney Collectors.	Diſtricts	DUTIES ON Hearths.	Carriages.	Servants.	Windows.	Horſes.	Dogs	TOTAL	Obſervations.
			£. s. d	£. s. d.	£. s. d	£. s. d.	£. s. d.	£. s. d.	£. s. d	
1805.	John Rogers	Coleraine	12 5 8½	6 16 6	- - -	115 19 11½	- - -	- - -	135 2 2	Since paid.
	Robert Bernard	Dingle	10 13 11½	- - -	6 16 6	49 14 6	- - -	- - -	67 4 11½	Dead.
	Edmund Browne	Foxford	99 1 11½	21 13 0	21 12 3	266 18 1	- - -	- - -	409 5 3½	Since paid.
	Arthur Tracey	Limerick	7 14 10½	- - -	- - -	4 7 2½	- - -	- - -	12 2 1	Dead.
1806	(Nil.)	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	No Balance this Year

Edward Winder,
Aſſiſt Examr Hearthmy.

Hearthmoney Office,
21ſt June 1806.

No. 12.

The Examination of Mr. JOHN ROUNDS; taken on Oath, the 12th day of February 1806.

This Examinant ſaith,

That he acts for Mr. William Jones, the Examinator and Stater of Hearthmoney Accounts, who is unable, from indiſpoſition, to attend his duty.

The buſineſs of the Office is to examine and certify the Claims of the ſeveral Exciſe Collectors of the kingdom for Hearthmoney, Officers Salaries, and Incidents attending the collection of Hearthmoney, and to ſee that the ſums charged are properly vouched and to certify the amount, ſo vouched, to the Accountant General.

The Examinator does not examine or ſtate any other Account reſpecting the collection of Hearthmoney.

John Rounds.

J. S. Rochfort.
Fredk Geale.
Robert Alexander.

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No.

A RETURN of all Perſons employed in

N° of Officers	Deſcription.	Name.	How appointed	Duration of Intereſt	How executed.	Groſs amount of Salaries and fixed Allowances.	Fees.	All other Emoluments
	DUBLIN CITY DISTRICTS.					£. s. d	£. s. d	£. s. d
	Examiner	Ja[s] Talbot			By Aſſiſt[t] Examiner & Inſp[r] Gen[l] of Hearthing.	200 0 0	- - -	- - -
	Aſſiſt[t] Exam[r]	Edwd Winder				200 0 0	13 8 3½	- - -
	Inſp[r] Gen[l]	Tho[s] Wray	Commiſs[n]	Pleaſure	Perſon.	415 3 9	13 8 3½	- - -
	2d Clerk	Dan[l] Kane				60 0 0	13 8 3½	- - -
	Supy Clerks	James Hughes				59 3 0	- - -	- - -
		James Magee				59 3 0	- - -	- - -
		Solomon Rounds	By the Board.	D°	D°	59 3 0	- - -	- - -
		Richd Serjeant				59 3 0	- - -	- - -
		Samuel Kelly				59 3 0	- - -	- - -
18	Supervifor	Jocelyn Waller	Commiſſion.	D°	D°	110 0 0	- - -	- - -
	Collectors	Pierce Hackett				672 13 9½	- - -	- - -
		Abm Hughes				478 7 1	- - -	- - -
		Tho[s] P. Glue				136 17 0	- - -	- - -
		Rob[t] Serjeant	Commiſs[n]	Pleaſure.	Perſon.	155 7 6	- - -	- - -
		Jo[s] Braddle				125 3 9	- - -	- - -
		Ralph Judge				172 14 8	- - -	- - -
		Jn[o] Carolin				198 19 6	- - -	- - -
	Exam[r] and Stater of Hearthmoney Acc[ts].	Will[m] Jones	D°	D°	D°	40 0 0	- - -	- - -
					£.	3,261 2 0½	40 4 10½	- - -

The Duty of the Examiner and Inſpector General of Hearthmoney reſpectively is to ſuperintend, in its various Branches, the Collection of the Taxes on Hearths, Carriages, Servants, and Window Lights: To examine and check every Payment made, and Abſtract furniſhed, by Hearthmoney Collectors, into the ſeveral Exciſe Offices of the Kingdom of Ireland, and report to the Board the periodical Payments, as made in each fortnight and month, by the Hearthmoney Collectors, with an opinion on the conduct of each, alſo to report, quarterly, to the Accountant General, the Charges againſt the chief Collectors reſpectively. The Inſpector General of Hearthmoney examines and certifies annually, the Allowance on Window Light Incidents paid to the Hearth Collectors and Supervifors, on account of collecting, &c. Window Light Tax. The Duty of the Supervifor of Hearthmoney is to examine the Books of the ſeveral Hearth Collectors of the Diſtrict, previous to their reſpective periodical Payments, to aſcertain that there is perfect concord and correctneſs throughout the whole, and to enſure the full diſcharge of the Sums they may have collected

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13.—

the HEARTHMONEY Department, in Ireland.

Total Emoluments.	Deductions.	Net Emolument.	Obſervations.	Other Employments, Places, Penſions, &c.		
				Deſcription.	Annual Value.	Attendance.
£. s. d.		£. s. d.				
200 0 0	- - - - -	200 0 0	—	—	—	—
213 8 3½	- - - - -	213 8 3½	—	Cuſtomer & Coll[r] of the Port of Galway held by Patent.	19 6 8	The Buſineſs done by Deputy.
428 12 0½	- - - - -	428 12 0½	—	—	—	—
73 8 3½	- - - - -	73 8 3½	—	—	—	—
59 3 0	- - - - -	59 3 0	—	—	—	—
59 3 0	- - - - -	59 3 0	—	—	—	—
59 3 0	- - - - -	59 3 0	—	—	—	—
59 3 0	- - - - -	59 3 0	—	—	—	—
59 3 0	- - - - -	59 3 0	—	—	—	—
110 0 0	Charity Fund £. 1 10 0	108 10 0	—	—	—	—
672 13 9½	For Conſtables & } Charity Fund £. 1. } 16 0 0	655 13 9½	—	—	—	—
478 7 1	D° D° 13 0 0	465 7 1	—	—	—	—
136 17 0	D° D° 16 0 0	120 17 0	—	—	—	—
155 7 6	D° D° 9 0 0	146 7 6	—	—	—	—
125 3 9	D° D° 9 0 0	116 3 9	—	—	—	—
172 14 8	D° D° 9 0 0	163 14 8	—	—	—	—
198 19 6	D° D° 10 10 0	188 9 6	—	—	—	—
40 0 0	- - - - -	40 0 0	—	—	—	—
3,301 6 11	£. 85 0 0	3,216 6 11½				

collected up to the time of their Payments into the chief Collector' Office; and alſo to check the Surveys made by each Collector, and aſcertain whether he has entered in his Books every object in his Walk upon which the ſeveral Duties attach, &c. The Duty of the Hearthmoney Collectors reſpectively, is to ſurvey, charge, collect, and pay, to the chief Collectors, the ſeveral Taxes upon Fire Hearths, Carriages, Male Servants, and Window-Lights, and, at the cloſe of their reſpective Collections, to account for the ſame, &c. The Duty of the Sup[r] Clerks in the Hearthmoney Office is to keep the Books of the Office, enter and copy Letters, examine and compare General Abſtracts with Hearth-Collectors' Books, &c. The Duty attached to the Office of Examiner and Stater of Hearthmoney Accounts, is to examine the Hearthmoney Accounts of each Exciſe Collector, and to certify the Hearthmoney Collectors' Salaries, and Incidents attending Hearthmoney, once a year, on the Exciſe Collectors' paſſing the Accounts.

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N° of Officers	Description.	Name.	How appointed.	Duration of Interest.	How executed	Gross amount of Salaries and fixed Allowances	Gross amount of Fees.	Gross amount of All other Emoluments.
2	DUBLIN COUNTY.					£. s. d	£. s. d	£. s. d
	Collectors	Pᵗʳick Boyd				48 0 0	- - -	324 6 3½
		George Talbott				48 0 0	- - -	17 0 0
4	ARMAGH DISTRICT.							
	Collectors	Robᵗ Boyce				40 0 0	- - -	12 4 3
		Jnº Maxwell				40 0 0	- - -	16 10 0
		John Beauchamp				48 0 0	- - -	64 1 1
		Davᵈ McCreight				40 0 0	- - -	60 4 6
7	ATHLONE DISTRICT.							
	Supervisor	Thoˢ Mitchell				60 0 0	- - -	40 0 0
	Collectors	Peter Hands				48 0 0	- - -	36 19 0
		John Shea				48 0 0	- - -	14 1 4
		Jaˢ Macklin				48 0 0	- - -	25 10 4
		John Boyce				48 0 0	- - -	6 13 1
		Henry Perfie				48 0 0	- - -	32 18 8
		Chaˢ Miller				48 0 0	- - -	9 12 5
3	BALTIMORE DISTRICT.		Commiſſion	Pleaſure	Perſon			
	Supervisor	Thoˢ Robinſon				60 0 0	- - -	40 0 0
	Collectors	Jˢ Owgan				48 0 0	- - -	8 0 0
		John Sullivan				48 0 0	- - -	- - -
8	CAVAN DISTRICT.							
	Supervisor	Geo Raymond				60 0 0	- - -	40 0 0
	Collectors	Thoˢ Steward				40 0 0	- - -	29 9 9½
		Jnº Gauffon				40 0 0	- - -	70 9 8
		Will. Thompſon				40 0 0	- - -	33 14 10
		Hamⁿ Croſs				40 0 0	- - -	24 8 9
		John Jameſon				40 0 0	- - -	94 14 3
		Jnº Baggam				40 0 0	- - -	48 19 9½
		Samˡ Knipe				48 0 0	- - -	73 17 0½
2	CLONMELL DISTRICT.							
	Collectors	Geo Baker				48 0 0	- - -	43 11 1
		Willᵐ Aldwell				48 0 0	- - -	128 5 3

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Total Emoluments	Deductions.		Net Emolument.	Obſervations.	Other Employments, Places, Penſions, &c.		
					Deſcription.	Annual Value.	Attendance.
£. s. d.		£. s. d.	£. s. d.				
372 6 3	- - -	1 0 0	371 6 3	—	—	—	—
65 0 0	- - -	1 0 0	64 0 0	—	—	—	—
52 4 3	- - -	1 0 0	51 4 3	—	—	—	—
56 10 0	- - -	1 0 0	55 10 0	—	—	—	—
112 1 1	- - -	1 0 0	111 1 1	—	—	—	—
100 4 6	- - -	1 0 0	99 4 6	—	—	—	—
100 0 0	- - -	1 10 0	98 10 0	—	—	—	—
84 19 0	- - -	1 0 0	83 19 0	—	—	—	—
62 1 4	- - -	1 0 0	61 1 4	—	—	—	—
73 10 4	- -	1 0 0	72 10 4	—	—	—	—
54 13 1	- -	1 0 0	53 13 1	—	—	—	—
80 12 8	- -	1 0 0	79 12 8	—	—	—	—
57 12 5	- -	1 0 0	56 12 5	—	—	—	—
100 0 0	- -	1 10 0	98 10 0	—	—	—	—
56 0 0	- -	1 0 0	55 0 0	—	—	—	—
48 0 0	- -	1 0 0	47 0 0	—	—	—	—
100 0 0	- - -	1 10 0	98 10 0	—	—	—	—
69 9 9½	- - -	1 0 0	68 9 9½	—	—	—	—
110 9 8	- - -	1 0 0	109 9 8	—	—	—	—
73 14 10	- - -	1 0 0	72 14 10	—	—	—	—
64 8 9	- - -	1 0 0	63 8 9	—	—	—	—
134 14 3	- - -	1 0 0	133 14 3	—	—	—	—
88 19 9½	- - -	1 0 0	87 19 9½	—	—	—	—
121 17 0½	- - -	1 0 0	120 17 0½	—	—	—	—
91 11 1	- - -	1 0 0	90 11 1	—	—	—	—
176 5 3	- - -	1 0 0	175 5 3	—	—	—	—

To the Fund for Superannuated Officers.

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Nº of Officers	Description.	Name	How appointed.	Duration of Interest.	How executed	Gross Amount of Salaries and fixed Allowances £. s. d.	Fees. £. s. d.	All other Emoluments £. s. d.
6	CORK DISTRICT.							
	Supervisor	Peter Blake				60 0 0	- - -	40 0 0
	Collectors	Thos Meagher				48 0 0	- - -	8 4 5
		Robert Martin				48 0 0	- - -	54 16 2
		George Wood				48 0 0	- - -	95 7 11½
		Jas Maxwell				48 0 0	- - -	76 8 7
		JohnKeilly				48 0 0	- - -	58 12 5½
5	COLERAINE DISTRICT.							
	Supervisor	Dawson Dowling				100 0 0	- - -	- - -
	Collectors	Jas Brady				40 0 0	- - -	18 11 6
		Robt Wier				48 0 0	- - -	43 4 0½
		John Rogers				40 0 0	- - -	21 3 0
		Jas Scanlan				48 0 0	- - -	15 7 8
6	DROGHEDA DISTRICT.							
	Supervisor	Edward McClure				60 0 0	- - -	40 0 0
	Collectors	George Scott				48 0 0	- - -	33 10 0
		Wm Reilley				48 0 0	- - -	1- 0 0
		Jno Blakeley	Commission	Pleasure.	Person.	48 0 0	- - -	54 16 7
		Joseph Shekleton				48 0 0	- - -	61 15 0
		Jerh Harch				48 0 0	- - -	87 0 0
3	ENNIS DISTRICT.							
	Collectors	Richard Hunen				48 0 0	- - -	8 1 6
		John Daly				48 0 0	- - -	1- 15 0
		Jr Brennan				48 0 0	- - -	13 16 6½
5	FOXFORD DISTRICT.							
	Supervisor	Thomas Clerdenning				60 0 0	- - -	40 0 0
	Collectors	James Fair				48 0 0	- - -	12 12 6
		John Gillilea				48 0 0	- - -	25 2 4
		William Bowen				48 0 0	- - -	18 7 10½
		Edmund Brown				48 0 0	- - -	45 0 4½
2	GALWAY DISTRICT.							
	Supervisor	Jno Stewart				60 0 0	- - -	40 0 0
	Collector	Thomas Pilkington				48 0 0	- - -	53 4 8½

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Total Emoluments	Deductions.		Net Emolument	Obſervations.	Other Employments, Places, Penſions, &c.		
					Deſcription.	Annual Value.	Attendance.
£. s. d.		£. s. d.	£. s. d.				
100 0 0	-	1 10 0	98 10 0	—	—	—	—
56 4 5	-	9 0 0	47 4 5	—	—	—	—
102 16 2	-	14 5 0	88 11 2	—	—	—	—
143 7 11½	-	18 12 2½	124 15 9	—	—	—	—
124 8 7	-	14 13 6	109 15 1	—	—	—	—
106 12 5½	- - -	1 0 0	105 12 5½	—	—	—	—
100 0 0	- - -	1 10 0	98 10 0	—	—	—	—
58 11 6	- - -	1 0 0	57 11 6	—	—	—	—
91 4 0½	- - -	1 0 0	90 4 0½	—	—	—	—
61 3 0	- - -	1 0 0	60 3 0	—	—	—	—
63 7 8	- - -	1 0 0	62 7 8	—	—	—	—
100 0 0	- - -	1 10 0	98 10 0	—	—	—	—
81 10 6½	- - -	1 0 0	80 10 6½	—	—	—	—
65 0 0	- - -	1 0 0	64 0 0	—	—	—	—
102 16 2	- -	1 0 0	101 16 2	—	—	—	—
109 15 0	- -	1 0 0	108 15 0	—	—	—	—
135 0 0	- -	1 0 0	134 0 0	—	—	—	—
56 1 6	- -	1 0 0	55 1 6	—	—	—	—
66 15 0	- -	1 0 0	65 15 0	—	—	—	—
61 16 6½	- -	1 0 0	60 16 6½	—	—	—	—
100 0 0	- - -	1 10 0	98 10 0	—	—	—	—
60 12 6	- - -	1 0 0	59 12 6	—	—	—	—
73 2 4	- - -	1 0 0	72 2 4	—	—	—	—
66 7 10½	- - -	1 0 0	65 7 10½	—	—	—	—
93 0 4½	- - -	1 0 0	92 0 4½	—	—	—	—
100 0 0	- - -	1 10 0	98 10 0	—	—	—	—
101 4 8½	- - -	1 0 0	100 4 8½	—	—	—	—

To the Fund for Superannuated Officers and Conſtables.

To the Fund for Superannuated Officers

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N° of Officers.	Description.	Name.	How appointed.	Duration of Interest.	How executed.	Gross Amount of Salaries and fixed Allowances.	Fees.	All other Emoluments.
						£. s. d	£. s. d	£. s. d
6	KILKENNY DISTRICT.							
	Supervisor	Tim^{y} Sullivan				100 0 0		
	Collectors	George Shaw				48 0 0		11 5 0
		Tobias Handcock				48 0 0		42 13 7
		Richd Philips				48 0 0		32 8 3½
		Willm Simpson				48 0 0		22 0 0
		Alex^{r} Harper				48 0 0		29 0 0
1	KILLYBEGGS DISTRICT.							
	Collector	And^{w} Nesbit				48 0 0		40 11 9½
2	KINSALE DISTRICT.							
	Collectors	George Cooper				48 0 0		63 15 3½
		Callagh^{n} Holmes				48 0 0		64 7 2½
3	LIMERICK DISTRICT.							
	Supervisor	Jeff^{y} Foot				60 0 0		40 0 0
	Collectors	Richd Bowman	Commiss^{n}.	Pleasure.	Person.	48 0 0		17 10 0
		Arthur Tracey				48 0 0		78 15 3½
6	LISBURN DISTRICT							
	Supervisor	Lanc^{t} Hill				60 0 0		40 0 0
	Collectors	Geo Murdock				48 0 0		144 1 5
		Willm Campbell				48 0 0		30 0 0
		Robt McGowan				48 0 0		38 10 0
		Jno Scott				48 0 0		45 19 7
		Alex^{r} Dunlap				48 0 0		23 13 0
2	LOUGHREA DISTRICT.							
	Collectors	Jno Donnellan				48 0 0		27 7 0
		Addison Low				48 0 0		19 0 0
2	LONDONDERRY DISTRICT.							
	Collectors	John Caldwell				48 0 0		18 6 11½
		Hen^{y} N. Elliott				48 0 0		66 17 7½

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Total Emoluments	Deductions.		Net Emolument.	Obſervations.	Other Employments, Places, Penſions. &c.		
					Deſcription.	Annual Value.	Attendance.
£. s. d.		£. s. d.	£. s. d.				
100 0 0	- - -	1 10 0	98 10 0	—	—	—	—
59 5 0	- - -	1 0 0	58 5 0	—	—	—	—
90 13 7	- - -	1 0 0	89 13 7	—	—	—	—
80 8 3½	- - -	1 0 0	79 8 3½	—	—	—	—
70 0 0	- - -	1 0 0	69 0 0	—	—	—	—
77 0 0	- - -	1 0 0	76 0 0	—	—	—	—
88 11 9½	- - -	1 0 0	87 11 9½	—	—	—	—
111 15 3½	- - -	1 0 0	110 15 3½	—	—	—	—
112 7 2½	- - -	1 0 0	111 7 2½	—	—	—	—
100 0 0	- -	1 10 0	98 10 0	—	—	—	—
65 10 0	- -	1 0 0	64 10 0	—	—	—	—
126 15 3½	- -	1 0 0	125 15 3½	—	—	—	—
100 0 0	- -	1 10 0	98 10 0	—	—	—	—
192 1 5	- - -	1 0 0	191 1 5	—	—	—	—
78 0 0	- - -	1 0 0	77 0 0	—	—	—	—
86 10 0	- - -	1 0 0	85 10 0	—	—	—	—
93 19 7	- - -	1 0 0	92 19 7	—	—	—	—
71 13 0	- - -	1 0 0	70 13 0	—	—	—	—
75 7 0	- - -	1 0 0	74 7 0	—	—	—	—
67 0 0	- - -	1 0 0	66 0 0	—	—	—	—
66 6 11½	- - -	1 0 0	65 6 11½	—	—	—	—
114 17 7½	- - -	1 0 0	113 17 7½	—	—	—	—

To the Fund for ſuperannuated Officers.

Printed texts were supplied by the Cambridge University Library and digitised by the University of Southampton Library Digitisation Unit

N° of Officers	Description.	Name.	How appointed.	Duration of Interest	How executed	Gross Amount of Salaries and fixed Allowances.	Fees.	All other Emoluments
						£. s. d	£ s d	£. s. d
7	MALLOW DISTRICT.							
	Supervisor	Jn° Hawkesworth	- - -	- - -	- - -	100 0 0	- - -	- - -
	Collectors	Willm Stewart	- - -	- - -	- - -	48 0 0	- - -	35 0 10½
		Jn° Taylor	- - -	- - -	- - -	48 0 0	- - -	6 16 0
		George Green	- - -	- - -	- - -	48 0 0	- - -	12 0 0
		Peter Tyrrell	- - -	- - -	- - -	48 0 0	- - -	9 11 2
		Willm Boyce	- - -	- - -	- - -	48 0 0	- - -	55 12 5½
		Saml Wilson	- - -	- - -	- - -	48 0 0	- - -	58 1 7
7	MARYBOROUGH DISTRICT.							
	Supervisor	Joseph Calcutt	- - -	- - -	- - -	60 0 0	- - -	40 0 0
	Collectors	Chas Meredith	- - -	- - -	- - -	48 0 0	- - -	11 15 0
		James Lawless	- - -	- - -	- - -	48 0 0	- - -	22 5 7
		Thos Palmer	- - -	- - -	- - -	48 0 0	- - -	58 4 4½
		Will. Brereton	- - -	- - -	- - -	48 0 0	- - -	19 5 3
		Will. Mitchell	- - -	- - -	- - -	48 0 0	- - -	35 0 0
		Warren Tarleton	- - -	- - -	- - -	48 0 0	- - -	18 17 0
5	NAAS DISTRICT.		Commission	Pleasure	Person.			
	Collectors	Thomas Thompson	- - -	- - -	- - -	48 0 0	- - -	27 17 3½
		Peter Burchell	- - -	- - -	- - -	48 0 0	- - -	24 10 9
		Thomas Taylor	- - -	- - -	- - -	48 0 0	- - -	14 16 7
		Patrick Wemys	- - -	- - -	- - -	48 0 0	- - -	25 16 4
		Robert Craig	- - -	- - -	- - -	48 0 0	- - -	40 7 6
5	NEWRY DISTRICT.							
	Supervisor	Samuel Reid	- - -	- - -	- - -	60 0 0	- - -	40 0 0
	Collectors	Thomas Wolfey	- - -	- - -	- - -	48 0 0	- - -	31 7 7½
		William Bryden	- - -	- - -	- - -	48 0 0	- - -	43 3 0
		John Irwine	- - -	- - -	- - -	48 0 0	- - -	55 5 11
		William Keary	- - -	- - -	- - -	49 0 0	- - -	62 0 0
1	ROSS DISTRICT.							
	Collector	John Berenzy, Sen.	- - -	- - -	- - -	48 0 0	- - -	102 10 2

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Total Emoluments	Deductions.		Net Emolument	Obſervations.	Other Employments, Places, Penſions, &c.		
					Deſcription.	Annual Value.	Attendance.
£. s. d.	£. s. d.		£. s. d.				
100 0 0	1 10 0		98 10 0	—	—	—	—
83 0 10½	1 0 0		82 0 10½	—	—	—	—
54 16 0	1 0 0		53 16 0	—	Cornet of Dragoons on Half-pay	41 10 0	—
60 0 0	1 0 0		59 0 0	—	—	—	—
57 11 2	1 0 0		56 11 2	—	—	—	—
103 12 5½	1 0 0		102 12 5½	—	—	—	—
106 1 7	1 0 0		105 1 7	—	—	—	—
100 0 0	1 10 0		98 10 0	—	—	—	—
59 15 0	1 0 0		58 15 0	—	—	—	—
70 5 7	1 0 0		69 5 7	—	—	—	—
106 4 4½	1 0 0		105 4 4½	—	—	—	—
67 5 3	1 0 0		66 5 3	—	—	—	—
83 0 0	1 0 0		82 0 0	—	—	—	—
66 17 0	1 0 0		65 17 0	—	—	—	—
75 17 3½	1 0 0		74 17 3½	—	—	—	—
72 10 9	1 0 0		71 10 9	—	—	—	—
62 16 7	1 0 0		61 16 7	—	—	—	—
73 16 4	1 0 0		72 16 4	—	—	—	—
88 7 6	1 0 0		87 7 6	—	—	—	—
100 0 0	1 1 0		98 10 0	—	Inſpector and Harbour-Maſter of Newry Navigation	122 0 0	Occaſional.
79 7 7½	1 0 0		78 7 7½	—	Diſtributor of Stamps	6 per Cent. on Sale of Stamps	—
91 3 0	1 0 0		90 3 0	—	—	—	—
103 5 11	1 0 0		102 5 11	—	—	—	—
110 0 0	1 0 0		109 0 0	—	—	—	—
150 10 2	1 0 0	To the Fund for ſuperannuated Officers.	149 10 2	—	—	—	—

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N° of Officers	Description	Name	How appointed	Duration of Interest	How executed	Gross Amount of: Salaries and fixed Allowances	Fees	All other Emoluments
						£. s. d		£. s. d
6	SLIGO DISTRICT.							
	Supervisor	Henry Philips				60 0 0		40 0 0
	Collectors	Willm Cranston				48 0 0		48 12 2½
		Michl Tubbs				48 0 0		13 18 6
		Joseph Leonard				48 0 0		7 7 2
		Boyce Clancey				48 0 0		53 11 9
		Joseph Farrell				48 0 0		6 18 5½
4	STRABANE DISTRICT.							
	Supervisor	John Spence				60 0 0		40 0 0
	Collectors	Geo Ringham				48 0 0		17 5 8
		James Graham				48 0 0		10 8 6
		Saml Barrington				48 0 0		15 5 11½
1	STRANGFORD DISTRICT.							
	Collector	John Pollock				48 0 0		26 16 0½
4	TRALEE DISTRICT.							
	Supervisor	Dan. Mahony				60 0 0		40 0 0
	Collectors	Chas Frizell				48 0 0		16 19 2
		Robt Bernard				48 0 0		16 7 6
		L. McGilheaddy				48 0 0		32 0 9½
			Commission	Pleasure	Person.			
1	TRIM DISTRICT.							
	Collector	John Long				48 0 0		28 10 3½
2	WATERFORD DISTRICT.							
	Collectors	John Long				48 0 0		14 15 5
		Jn° P Vero				48 0 0		149 14 8½
4	WEXFORD DISTRICT.							
	Supervisor	John Noble				60 0 0		40 0 0
	Collectors	Chas Scanlan				48 0 0		14 0 0
		Robert Walsh				48 0 0		11 11 0
		Robert Long				48 0 0		30 18 6
4	WICKLOW DISTRICT.							
	Supervisor	Chas Warren				60 0 0		40 0 0
	Collectors	Jn° Derenzy, jun.				48 0 0		10 8 6½
		John Armstrong				48 0 0		25 2 10
		John Devereux				48 0 0		24 3 0
2	YOUGHALL DISTRICT.							
	Collectors	Marms Grove				48 0 0		18 0 0
		Thos C. Webb				48 0 0		39 11 9

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Total Emoluments.	Deductions.	Net Emolument.	Obſervations.	Other Employments, Places, Penſions, &c.		
				Deſcription.	Annual Value.	Attendance.
£. s. d.	£. s. d.	£. s. d.				
100 0 0	1 10 0	98 10 0	—	—	—	—
96 12 2⅓	1 0 0	95 12 2⅓	—	—	—	—
61 18 6	1 0 0	60 18 6	—	—	—	—
55 7 2	1 0 0	54 7 2	—	—	—	—
101 11 9	1 0 0	100 11 9	—	—	—	—
54 18 5½	1 0 0	53 18 5½	—	—	—	—
100 0 0	1 10 0	98 10 0	—	—	—	—
65 5 8	1 0 0	64 5 8	—	—	—	—
58 8 6	1 0 0	57 8 6	—	—	—	—
63 5 11½	1 0 0	62 5 11½	—	—	—	—
74 16 0½	1 0 0	73 16 0½	—	—	—	—
100 0 0	1 10 0	98 10 0	—	—	—	—
64 19 2	1 0 0	63 19 2	—	—	—	—
64 7 6	1 0 0	63 7 6	—	—	—	—
80 0 9½	1 0 0	79 0 9½	—	—	—	—
76 10 3½	1 0 0	75 10 3½	—	—	—	—
62 15 5	1 0 0	61 15 5	—	—	—	—
197 14 8½	1 0 0	196 14 8½	—	—	—	—
100 0 0	1 10 0	98 10 0	—	—	—	—
62 0 0	1 0 0	61 0 0	—	—	—	—
59 11 0	1 0 0	58 11 0	—	—	—	—
78 18 6	1 0 0	77 18 6	—	—	—	—
100 0 0	1 10 0	98 10 0	—	—	—	—
58 8 6½	1 0 0	57 8 6½	—	—	—	—
73 2 10	1 0 0	72 2 10	—	—	—	—
72 3 0	1 0 0	71 3 0	—	—	—	—
66 0 0	1 0 0	65 0 0	—	—	—	—
86 11 9	1 0 0	85 11 9	—	—	—	—

To the Fund for ſuperannuated Officers.

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TOTALS of the preceding ACCOUNT.

	N° of Officers	Salaries and Fixed Allowances.	Fees.	All other Emoluments	Total Emoluments.	Deductions.	Net Emolument.
		£ s. d	£ s. d	£. s. d.	£. s. d	£. s. d	£. s. d
TOTAL of DUBLIN CITY Districts - - - -	18	3,261 2 0½	40 4 10½	- - -	3,301 6 11	85 0 0	3,216 6 11
TOTAL of ALL Districts, Dublin City excepted - -	128	6,304 0 0	- - -	4,874 3 11½	11,178 3 11½	190 0 8½	10,988 3 3
	146	9,565 2 0½	40 4 10½	4,874 3 11½	14,479 10 10½	275 0 8½	14,204 10 2

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No. 14.

AN ACCOUNT of the Groſs Produce of the Taxes in the HEARTHMONEY DEPARTMENT, for Five Years, ended 5th January 1806; Diſtinguiſhing each Year, the Amount of the Duty or Tax on each Article, and the Total Amount in each Year.

YEARS.	Hearthmoney	Carriages.	Servants	Windows	Horſes.	Dogs.	TOTALS.
	£. s. d	£. s. d	£. s. d.	£ s d	£. s. d.	£. s. d.	£. s. d.
5th Jany 1802	32,781 8 10	14,295 3 6	11,782 2 0	90,973 3 4	- - -	- - -	149,831 17 8
- - 1803	76,808 14 2	31,450 5 9	26,219 18 8	211,244 6 5	- - -	- - -	345,723 5 0
- - 1804	52,061 14 7	22,083 13 6	17,359 11 2½	132,155 4 3	- - -	- - -	223,660 3 6¼
- - 1805	52,863 11 3	22,231 10 6	16 720 18 3	132,005 16 5½	- - -	- - -	223,821 16 5¼
- - 1806	22,426 17 3	12,835 14 5	8,508 19 5½	83,413 15 2½	7,946 15 9	4,004 19 4	129,137 1 5

Previous to the 5th January 1802, the annual Accounts of the Hearthmoney Collections were made up to the 25th March. The Account for the Year to end on the 25th March 1802, was ordered to be made up to the 5th January, making for that Year a period of only about Nine Months Collection. This cauſed a conſiderable reduction in the Account of the produce of the Year ended 5th January 1802, which came into the Collection of the Year ended 25th March 1803; and, as nearly the whole of the Duty for that Year was collected within the Year, or before the 5th January, the ſum ſtated in the Account as the produce of 1803, conſiderably exceeds the actual produce of that Year.

Hearthmoney Office,
17th June 1806.

Thos Wray,
Inſp^{r} Genl.

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Appendix,

AN ACCOUNT of TAXES, Surveyed, Collected, and the Amount of the
for the Year ending

WALKS and DISTRICTS.	Hearthmoney.			Carriages.		
	Charge.	Receipt.	Arrear.	Charge	Receipt.	Arrear.
DUBLIN CITY:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
East	4,968 7 7	4,615 12 5½	352 15 1½	2,162 13 6	2,097 5 0	65 8 6
North-East	3,860 0 5	3,484 12 5	375 8 0	1,162 11 6	1,155 15 0	6 16 6
North West	1,575 2 4½	1,406 18 1	168 4 3½	81 8 6	81 8 6	- - -
Middle	1,945 5 0½	1,931 10 10½	13 14 2	149 15 0	149 15 0	- - -
South	1,721 19 0½	1,716 8 0	5 11 0½	78 12 0	78 12 0	- - -
West	2,022 11 11	1,918 2 2	104 9 9	192 11 6	192 11 6	- - -
SOUTH COUNTY	1,768 2 10½	1,523 0 9½	245 2 1	424 2 6	424 2 6	- - -
DUBLIN COUNTY.						
NORTH COUNTY	2,366 4 4	2,313 0 4	53 4 0	1,382 5 0	1,368 12 0	13 13 0
BULROTHERY	262 9 10	249 8 2½	13 1 7½	111 4 0	111 4 0	- - -
£.	20,490 3 5	19,158 13 4	1,331 10 1	5,745 3 6	5,659 5 6	85 18 0

Hearthmoney Office,
24th February 1806.

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No. 15.

Arrears in each Walk of the Diſtricts of the City and County of DUBLIN, 25th March, 1805.

Servants.			Windows.			WALKS and DISTRICTS.
Charge	Receipt.	Arrear	Charge	Receipt.	Arrear.	
£. s. d	£. s. d.	£. s. d.	£. s. d	£. s. d	£. s. d.	DUBLIN CITY
2,361 12 7½	2,271 15 4½	89 17 3	11,388 3 0½	10,626 17 4½	761 5 8	East
983 2 0½	972 8 11½	7 19 3	9,633 14 6	8,594 5 10½	1,039 8 7½	North-East.
70 10 6	70 10 6	- - -	3,628 15 8	3,244 18 6½	383 17 1½	North West.
168 7 0	168 7 0	- - -	5,342 2 11½	5,307 11 1	34 13 10½	Middle
81 18 0	81 18 0	- - -	3,998 14 0½	3,971 2 4½	27 11 8	South.
105 15 9	105 15 9	- - -	4,080 15 0	3,957 18 7	122 16 5	Weſt.
302 15 6	302 15 6	- - -	3,536 1 6	3,059 5 11	476 15 7	SOUTH COUNTY.
						DUBLIN COUNTY.
1,006 16 0	998 16 9	7 19 3	5,625 13 9	5,534 17 6½	90 16 2½	NORTH COUNTY.
45 10 0	45 10 0	- - -	730 19 0½	690 0 3½	40 18 9	BULROTHERY.
5,131 7 5	5,017 17 10	105 15 9	47,964 19 6	44,986 17 7	2,983 3 11	

Thos Wray,
Inſpr Genl.

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No. 16.

AN ACCOUNT of all Incidental, Contingent, and Extraordinary EXPENCES incurred in the Hearthmoney Department, in the Diſtricts of the City and County of Dublin, for One Year, ended the 5th January 1805.

	Dublin City.	Dublin County.
	£. s. d.	£. s. d.
Salaries to Inſpector General and Clerks in the Hearthmoney Office -	619 18 9	—
Ditto to Hearthmoney Collectors - - - - - - - -	340 0 0	120 0 0
Conſtables who aſſiſted in collecting - - - - - - - -	56 0 0	24 0 0
Twenty per-Cent. on the Riſe of the Walks - - - - -	745 6 2	176 15 6
One per-Cent. to Chief Collectors on the Produce of Hearthmoney -	175 7 1	25 16 5
Paid for Carriage, &c. of Hearthmoney Books to the ſeveral Diſtricts -	48 11 5	—
TOTALS - - £.	1,985 3 5	346 11 11

Willm Jones,
Examiner.

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No. 17.

AN ACCOUNT of all Incidental, Contingent, or Extraordinary EXPENCES incurred in the Hearthmoney Department, in the ſeveral Diſtricts of IRELAND (the Diſtricts of the City and County of Dublin excepted) for One Year, ended 5th January 1805.

DISTRICTS.	Hearthmoney Collectors Salaries. — Salaries to Superannuated Officers	Conſtables who aſſiſted in collecting	20 per-Cent on the Rate of the Walks.	One per-Cent. to the Chief Collectors on the Produce of Hearthmoney	Allowance to Hearthmoney Officers for Boat-hire and Turnpike	Paid by Chief Collectors for Carriage of Hearthmoney Books	TOTALS
	£. s. d	£. s. d	£. s. d.	£. s. d.	£. s. d	£. s. d	£ s. d.
ARMAGH	240 0 0	40 0 0	161 19 6	11 2 9	- - -	- - -	453 2 3
ATHLONE	300 0 0	48 0 0	70 1 6	13 7 4	- - -	- - -	431 8 10
BALTIMORE	110 0 0	16 0 0	- - -	1 18 8	5 13 9	- - -	133 12 5
CAVAN	355 0 0	56 0 0	232 14 3	13 14 7	- - -	- - -	657 8 10
CLONMEL	80 0 0	16 0 0	96 7 7	7 18 1	- - -	- - -	200 5 8
COLERAINE	165 0 0	16 0 0	42 14 9½	6 4 10½	3 0 8	- - -	233 0 4
CORK	230 0 0	40 0 0	337 18 3	34 13 8	- - -	- - -	642 11 11
DINGLE	180 0 0	24 0 0	30 13 4	4 18 1½	- - -	- - -	239 11 5½
DROGHEDA	290 0 0	48 0 0	176 2 11½	20 9 6	- - -	- - -	534 12 5½
ENNIS	160 0 0	32 0 0	5 10 9½	5 4 1½	39 9 0	- - -	242 3 11
FOXFORD	165 0 0 / 107 10 0	24 0 0	66 3 4	12 7 4	- - -	- - -	375 0 8
GALWAY	18 4 0	- - -	20 19 9½	5 10 2½	- - -	- - -	44 14 0
KILLYBEGS	40 0 0	8 0 0	31 15 9½	1 15 9½	- - -	- - -	81 11 7
KILKENNY	220 0 0	32 0 0	72 3 2	12 9 2	3 0 0	- - -	339 12 4
KINSALE	80 0 0	16 0 0	81 13 7	5 10 7½	- - -	1 0 3½	184 4 6
LIMERICK	140 0 0	16 0 0	- - -	15 5 6	1 0 0	- - -	172 5 6½
LISBURNE	275 0 0	40 0 0	115 16 6½	22 8 10½	- - -	- - -	453 5 5
LONDONDERRY	80 0 0 / 22 10 0	16 0 0	- - -	6 16 3	- - -	- - -	125 6 5
LOUGHREA	30 0 0	16 0 0	- - -	6 17 7	- - -	- - -	102 17 7
MARYBOROUGH	275 0 0	48 0 0	- - -	18 14 1½	- - -	- - -	341 14 1½
MALLOW	320 0 0	48 0 0	180 14 1½	12 1 1½	- - -	- - -	560 15 3
NAAS	220 0 0	40 0 0	33 14 9	19 18 9	2 8 0	- - -	316 1 6
NEWRY	220 0 0	32 0 0	70 8 9½	9 9 0	- - -	- - -	331 17 9½
ROSS	40 0 0	8 0 0	4 15 0	1 19 9½	- - -	- - -	54 14 9½
SLIGO	260 0 0	40 0 0	170 7 0½	8 16 11½	- - -	1 1 8	480 5 8
STRABANE	180 0 0	24 0 0	26 17 7½	9 8 7½	- - -	- - -	240 6 3
STRANGFORD	40 0 0	8 0 0	17 13 4½	4 9 3	- - -	- - -	70 2 7½
TRIM	40 0 0	8 0 0	29 6 9	2 12 2½	- - -	- - -	79 18 11½
WATERFORD	80 0 0	16 0 0	71 11 7	14 2 7	1 5 0	- - -	182 19 2
WEXFORD	180 0 0	24 0 0	36 13 2½	7 16 0	- - -	- - -	248 9 2½
WICKLOW	180 0 0	24 0 0	132 16 8½	8 18 8½	- - -	- - -	345 15 5
YOUGHALL	80 0 0	16 0 0	13 3 1½	7 4 5	- - -	- - -	116 7 6½
£	5,323 4 0 / 130 0 0	840 0 0	2,330 17 3	334 4 7	55 16 5	2 1 11½	9,016 4 2½

Willm Jones,
Examiner.

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